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Public Accounts
1992-93
Volume 2

**Financial Statements of the
General Revenue Fund,
Revolving Funds and
Regulated Funds**



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**Public Accounts
1992-93
Volume 2**

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General Revenue Fund,
Revolving Funds and
Regulated Funds**

PUBLIC ACCOUNTS 1992-93


PREFACE

The Public Accounts of Alberta are prepared in accordance with the provisions of section 77 of the Financial Administration Act. The Public Accounts are presented in three volumes.

Volume 1 contains the consolidated financial statements of the Province of Alberta.

This volume contains the financial statements of the General Revenue Fund, details of General Revenue Fund expenditure and revenue by department, financial statements of revolving funds and regulated funds, and reports that are required to be included with the Public Accounts in accordance with the Financial Administration Act and other statutes, or by direction of the Provincial Treasurer.

Volume 3 contains the financial statements of Provincial agencies, commercial enterprises and Crown-controlled corporations. Financial statements of subsidiaries of Provincial agencies are also included in Volume 3.



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SECTION 1

1992-93 PUBLIC ACCOUNTS

GENERAL REVENUE FUND - FINANCIAL STATEMENTS

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GENERAL REVENUE FUND - FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1993

Introduction:

Section 19(1) of the Financial Administration Act provides that "There shall be one General Revenue Fund to be appropriated to the public service of Alberta into which all public money shall be paid except

- (a) money over which the Legislature has no power of appropriation, and
- (b) money that is otherwise specially disposed of by this or any other Act".

Public money over which the Legislature has no power of appropriation is money paid in trust to the Province to be used for the purposes prescribed by the payer or settlor. Money otherwise specially disposed of by legislation represents fees or other revenues directed by legislation to be paid into a regulated fund to be used for special purposes. All other public money is paid into the General Revenue Fund.

Expenditures are made from the General Revenue Fund on the authority of supply votes approved by the Legislature, including special warrants ordered by the Lieutenant Governor in Council which are deemed to be supply votes.

Certain expenditures from the General Revenue Fund are made on the authority of legislation directing that the expenditures may be made without annual appropriation. The net funds required to finance revolving fund operations and debt servicing costs are examples of this type of expenditure.

Valuation adjustments and other provisions are also accounted for as expenditures to reflect changes in the value of assets and liabilities, and to provide during the year for liabilities for which legislative authority for payment will be sought in the future.

The excess of expenditure over revenue for the year is termed the deficit. The aggregate of all annual deficits less surpluses since 1905, when Alberta became a province, is represented by the excess of liabilities over assets and is termed the net debt.

GENERAL REVENUE FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Statement of Revenue and Expenditure
Statement of Assets, Liabilities and Net Debt
Statement of Changes in Net Debt
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedules to the Financial Statements

AUDITOR'S REPORT

To the Provincial Treasurer

The accompanying financial statements have been prepared to meet the requirements of the Financial Administration Act, and to present the Province's results in relation to its budget for the year ended March 31, 1993. Significant financial activities of the government occur outside the General Revenue Fund. Most of these activities together with those of the General Revenue Fund are included in the consolidated financial statements of the Province. For this reason, the consolidated financial statements provide a more comprehensive accounting of the financial position and results of government operations.

I have audited the statement of assets, liabilities and net debt of the General Revenue Fund as at March 31, 1993 and the statements of revenue and expenditure, changes in net debt and changes in financial position for the year then ended. These financial statements are the responsibility of Treasury Department management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations, the changes in its net debt and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting as described in Note 2 to the financial statements.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
August 6, 1993

GENERAL REVENUE FUND
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1993

| | In thousands | |
|---|---------------------|---------------------|
| | 1993 | 1992 |
| | Original Budget | Actual |
| Revenue (Schedule 1): | | |
| General revenue: | | |
| Taxes | \$ 5,000,000 | \$ 4,486,287 |
| Non-renewable resource revenue | 2,048,000 | 2,183,148 |
| Payments from Government of Canada | 1,525,000 | 1,654,588 |
| Transfers from government enterprises | 440,000 | 415,804 |
| Fees, permits and licences | 376,000 | 354,583 |
| Other revenue | 590,000 | 560,010 |
| | <u>9,979,000</u> | <u>9,654,420</u> |
| Heritage Fund investment income | 1,005,000 | 784,532 |
| | <u>10,984,000</u> | <u>11,062,562</u> |
| Expenditure (Schedule 2): | | |
| Health | 3,644,310 | 3,605,447 |
| Education | 2,807,099 | 2,824,652 |
| Social services | 1,811,477 | 1,884,996 |
| Agriculture and economic development | 896,781 | 909,941 |
| Transportation and utilities | 676,580 | 664,232 |
| Protection of persons and property | 565,112 | 562,893 |
| Regional planning and development | 248,636 | 257,484 |
| Environment and resource conservation | 211,389 | 203,283 |
| Housing | 181,658 | 219,549 |
| Recreation and culture | 135,647 | 133,601 |
| General government | 592,420 | 558,408 |
| Alberta local employment transfer | 200,000 | 199,814 |
| Debt servicing costs | 1,250,000 | 1,216,850 |
| | <u>13,221,109</u> | <u>13,241,150</u> |
| Valuation adjustments and other provisions, except pension provisions (Schedule 3) | <u>52,200</u> | <u>685,997</u> |
| | <u>13,273,309</u> | <u>13,927,147</u> |
| Deficit before pension provisions | 2,289,309 | 3,488,195 |
| Pension provisions | — | 358,000 |
| Deficit | <u>\$ 2,289,309</u> | <u>\$ 3,846,195</u> |

The accompanying notes are part of these financial statements.

GENERAL REVENUE FUND
STATEMENT OF ASSETS, LIABILITIES AND NET DEBT
MARCH 31, 1993

| | In thousands | |
|---|---------------------|---------------------|
| | 1993 | 1992 |
| Assets: | | |
| Cash and marketable securities (Schedule 4) | \$ 78,486 | \$ 126,170 |
| Accounts receivable (Schedule 5) | 500,938 | 467,374 |
| Long-term investments (Schedule 6) | 43,605 | 65,473 |
| Loans and advances to government entities (Schedule 7) | 310,359 | 250,830 |
| Other loans and advances (Schedule 8) | 56,016 | 42,256 |
| | <u>989,404</u> | <u>952,103</u> |
| Liabilities: | | |
| Bank overdraft | 121,803 | — |
| Accounts and loans payable (Schedule 9) | 1,138,246 | 838,006 |
| Unearned revenue and suspense (Schedule 10) | 41,910 | 32,913 |
| Unmatured debt (Schedule 11) | 14,030,138 | 10,665,584 |
| Guarantees and indemnities (Schedule 12) | 713,632 | 995,761 |
| Pension obligations and other accrued liabilities (Schedule 13) | 8,235,969 | — |
| | <u>24,281,698</u> | <u>12,532,264</u> |
| Net debt | <u>\$23,292,294</u> | <u>\$11,580,161</u> |

The accompanying notes are part of these financial statements.

GENERAL REVENUE FUND
STATEMENT OF CHANGES IN NET DEBT
FOR THE YEAR ENDED MARCH 31, 1993

| | In thousands | |
|--|---------------------|---------------------|
| | 1993 | 1992 |
| Net debt at beginning of year: | | |
| As previously reported | \$11,580,161 | \$ 9,479,202 |
| Adjustments to reflect changes in accounting policy applied retroactively without restatement of prior periods: | | |
| Provision for future contributions and/or benefits to pension plans of other public sector organizations | 3,212,000 | — |
| Provision for Provincial corporation and regulated fund deficits | 1,956,626 | — |
| Provision for loans and advances repayable from future appropriations | 1,080,220 | — |
| Provision for employee benefits: | | |
| Pension contributions and/or benefits | 1,171,000 | — |
| Vacation entitlements | 151,515 | — |
| Long term disability benefits | 74,938 | — |
| Increase in payable to Alberta Heritage Savings Trust Fund and Farm Credit Stability Fund due to change in accounting policy for concessionary loans | 209,906 | — |
| Other | 9,733 | — |
| | <u>7,865,938</u> | <u>—</u> |
| As restated | 19,446,099 | 9,479,202 |
| Deficit for the year | 3,846,195 | 2,100,959 |
| Net debt at end of year | <u>\$23,292,294</u> | <u>\$11,580,161</u> |

The accompanying notes are part of these financial statements.

GENERAL REVENUE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1993

| | In thousands | |
|--|--------------------|-------------------|
| | 1993 | 1992 |
| Operating transactions: | | |
| Deficit | \$ (3,846,195) | \$ (2,100,959) |
| Add (deduct) non-cash items: | | |
| Amortization of discount on investments and debt, net | 256,143 | 213,918 |
| Net losses (gains) on investments valued at equity | 693 | (4,530) |
| Valuation adjustments | 149,872 | (29) |
| Other provisions | 896,328 | 465,219 |
| Decrease in guarantees and indemnities | (186,627) | — |
| Decrease (increase) in receivables | (156,634) | 412,398 |
| Decrease in payables | 90,334 | 44,262 |
| Increase (decrease) in unearned revenue and suspense | 8,997 | (1,644) |
| Cash applied to operating transactions | <u>(2,787,089)</u> | <u>(971,365)</u> |
| Investing transactions: | | |
| Purchase of long-term investments | — | (1,270) |
| Loans and advances: | | |
| Government entities | (390,866) | (327,173) |
| Other | (100,489) | (59,990) |
| Disposals, repayments and redemptions of long-term investments | 3,000 | 28,000 |
| Repayments of loans and advances: | | |
| Government entities | 29,359 | 351,484 |
| Other | 7,323 | 14,117 |
| Cash provided by (applied to) investing transactions | <u>(451,673)</u> | <u>5,168</u> |
| Financing transactions: | | |
| Issue of: | | |
| Debentures | 1,487,595 | 887,650 |
| Alberta Capital Bonds | 485,882 | 479,178 |
| Treasury bills | 1,547,275 | 1,274,171 |
| Promissory notes | 19,632,982 | 17,849,753 |
| Notes payable in United States dollars | 4,558,712 | 4,086,084 |
| Debt retirement: | | |
| Redemption of: | | |
| Debentures | (862,184) | (814,697) |
| Alberta Capital Bonds | (47,415) | (796) |
| Treasury bills | (1,425,000) | (1,500,000) |
| Promissory notes | (18,339,046) | (17,684,103) |
| Notes payable in United States dollars | (4,095,061) | (3,669,023) |
| Sinking fund | 125,535 | 101,941 |
| Cash provided by financing transactions | <u>3,069,275</u> | <u>1,010,158</u> |
| Increase (decrease) in cash and marketable securities | (169,487) | 43,961 |
| Cash and marketable securities at beginning of year | 126,170 | 82,209 |
| Cash and marketable securities, including bank overdraft, at end of year | <u>\$ (43,317)</u> | <u>\$ 126,170</u> |

The accompanying notes are part of these financial statements.

GENERAL REVENUE FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1993

Note 1 Authority

The General Revenue Fund operates under the authority of section 19 of the Financial Administration Act, Chapter F-9, Revised Statutes of Alberta 1980, as amended.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with the following accounting policies:

(a) **Reporting Entity**

The reporting entity is the General Revenue Fund. Activities of Provincial corporations and regulated funds are reported to the extent of advances made from or repaid to the General Revenue Fund, contributions from the General Revenue Fund under programs to cover expenses or operating deficits and repayments of contributions in excess of current requirements. Any increase or decrease for the year in the unfunded deficits of Provincial corporations or regulated funds funded over time under General Revenue Fund programs is included in expenditure by a charge or credit to provisions for liabilities. Financial assets and liabilities of revolving funds are included in the General Revenue Fund statements and the net funds required to finance revolving fund operations have been charged to expenditure.

(b) **Basis of Financial Reporting**

Revenues

Net personal income taxes are reported on the basis of the cash received prior to the year end from the Government of Canada based on its estimate of the amount due to the Province under the terms of a tax collection agreement. Net corporate income taxes, financial institutions capital tax and insurance corporations tax are collected by the Province and reported on a cash basis. Non-renewable resource royalty revenue consists of cash received in the year on account of the current and previous fiscal years and cash expected to be received in the three months following the year end relating to previous fiscal years. Other revenues are reported on an accrual basis.

Expenditures

Expenditures represent the cost of goods and services acquired during the year and expenditures made or accrued in accordance with the conditions of approved grant programs, including capital acquisitions, expenditures on capital programs and grants for capital purposes.

Obligations under guarantees and indemnities are charged to expenditure when management determines that the Province will likely be called upon to make payment. The charge represents management's estimate of future payments less recoveries.

Pension costs charged to programs in respect of defined benefit pension plans for provincial employees, judges and masters in chambers, and Members of the Legislative Assembly comprise only the Province's contributions as employer for services rendered during the fiscal year and additional contributions by the Province as employer for pre-1992 service. Further additional contributions by the Province as Government in respect of pre-1992 service under these and other public sector pension plans are charged to an appropriation for pension liability funding. The estimated increase for the year in the Province's share of unfunded pension contributions and/or benefit obligations under these and other public sector pension plans for service provided to March 31, 1993 is included in expenditure by a charge to pension provisions.

The estimated increase or decrease for the year in accrued employee vacation entitlements and long term disability benefits is included in expenditure by a charge or credit to other provisions.

The estimated increase for the year in the Province's obligations to provide funding from future appropriations to school boards to assist them to repay the principal portion of debentures issued by school boards to the Alberta Municipal Financing Corporation is also included in expenditure by a charge to other provisions.

No provision is made in the financial statements for commitments, details of which are disclosed in Note 4.

Assets

Assets are limited to financial claims due to the General Revenue Fund and revolving funds as a result of events and transactions prior to March 31, 1993 except that financial institutions capital tax, insurance corporations tax and net personal and corporate income taxes receivable are not reported.

Marketable securities are valued at cost or market value, whichever is lower, on an aggregate basis.

Long-term investments are recorded at cost, except for investments in wholly-owned Provincial corporations operated as commercial enterprises which are valued on an equity basis. Where there has been a loss in value of an investment that is other than a temporary decline, the investment is written down to recognize the loss. The written down value is deemed to be the new cost.

Consistent with the reporting of capital acquisitions as expenditure, capital assets are not reported.

Liabilities

Liabilities include all financial claims payable by the General Revenue Fund and revolving funds at March 31, 1993.

Debentures included in unmatured debt are recorded at the face amount of the issue less unamortized discount, which includes issue expenses and hedging costs. Promissory notes and Treasury bills are reported at issue principal less unamortized discount, where applicable. Debt denominated in United States dollars is translated at the exchange rate in effect at the reporting date. Exchange differences are deferred and amortized over the remaining term of the debt. Amounts deferred are included in unmatured debt.

Any exchange gain or loss relating to unmatured debt and accrued interest payable denominated in foreign currency that are fully hedged by forward exchange contracts is offset against the corresponding exchange loss or gain on the hedge.

As described more fully in Note 3, effective April 1, 1992, liabilities also include the following:

- estimates of the present value of the Province's obligations for future pension contributions and/or benefits that will be payable from the General Revenue Fund under defined benefit pension plans for provincial employees, judges and masters in chambers, and Members of the Legislative Assembly, as well as under defined benefit pension plans for employees of other public sector organizations,
- accrued employee vacation entitlements and long term disability benefits, and
- the Province's obligation to provide funding to school boards from future appropriations to assist them to repay the principal portion of debentures issued by school boards to the Alberta Municipal Financing Corporation.

As required by the Pension Fund Act, during the fiscal year contribution receipts and pension benefits and withdrawal payments are recorded initially in the General Revenue Fund and the excess of receipts is transferred subsequently to the Pension Fund. At the fiscal year end, an accrual is made for the amount due by or to the General Revenue Fund to or from the Pension Fund. Details of the net transfer to the Pension Fund for the year ended March 31, 1993 are shown in Schedule 14.

Note 3 Changes in Accounting Policy

The Province changed several of its accounting policies with retroactive effect from April 1, 1992. Those changes affecting the financial statements of the General Revenue Fund are described below.

(a) Provincial Corporation and Regulated Fund Deficits

The accumulated deficits of the Alberta Mortgage and Housing Corporation, the Alberta Agricultural Development Corporation, the Alberta Opportunity Company, the Alberta Hail and Crop Insurance Corporation and the Alberta Capital Fund, previously disclosed as commitments in the notes to the financial statements, are now accounted for as liabilities of the General Revenue Fund. Any increase or decrease during the year in their accumulated deficits is included in expenditure as a charge or credit to other provisions.

(b) Pension Obligations and Other Employee Benefits

Previously, pension costs in respect of defined benefit pension plans for provincial employees, judges and masters in chambers, and Members of the Legislative Assembly comprised only the Province's contributions for services rendered during the fiscal year. No provision was made for additional expenditure to reflect the present value of accrued pension benefits determined by actuarial valuation. Similarly, no provision was made for employee vacation entitlements and long term disability benefits.

Effective April 1, 1992, liabilities have been recorded to reflect the present value of the Province's share of future contributions and/or benefits that will be paid from the General Revenue Fund under defined benefit pension plans for provincial employees, judges and masters in chambers, and Members of the Legislative Assembly. Liabilities have also been recorded on the same measurement basis in respect of other public sector pension plans. Effective April 1, 1992, accrued employee vacation entitlements and long term disability benefits have also been accrued. Any increase or decrease during the year in accrued pension benefits, employee vacation entitlements and long term disability benefits is now included in expenditure by a charge or credit to pension provisions or other provisions.

(c) Loans Repayable from Future Appropriations and Loans Made on Significantly Concessionary Terms

Effective April 1, 1992, the Province's obligation to provide funding to school boards from future

appropriations to assist them to repay the principal portion of debentures issued by school boards to the Alberta Municipal Financing Corporation is accounted for as a liability. Any increase or decrease during the year in the amount repayable from future appropriations is included in expenditure by a charge or credit to other provisions. Advances to social allowance recipients are also accounted for under this policy.

Also effective April 1, 1992, the Province changed its accounting policy for loans made on significantly concessionary terms. These are now discounted to their economic value at the time the loan is made. The discount is amortized to income over the term of the loan. Previously, loans made on significantly concessionary terms were accounted for at cost. While not affecting the General Revenue Fund directly, the accumulated discount recognized on application of the policy in the Alberta Heritage Savings Trust Fund and the Farm Credit Stability Fund at the beginning of the year has been applied to increase opening net debt and accounts payable of the General Revenue Fund. Changes during the year as a result of application of the policy in those funds have increased Heritage Fund investment income and reduced the statutory transfer under the Farm Credit Stability Fund Act.

These policy changes have all been applied retroactively by adjustment of opening net debt. Prior period revenues and expenditures have not been restated as the related adjustments are not determinable. If the changes in accounting policy had not been made, the deficit for the year and net debt at the end of the year would have been \$3,246,880,000 and \$14,827,041,000 respectively.

Note 4 Commitments

Set out below are details of commitments to organizations outside the General Revenue Fund.

(a) Treasury Branches

The Treasury Branches Act provides that obligations or expenditures incurred in the operation of the Treasury Branches shall be paid from the Treasury Branches Deposits Fund except those that are specified by the Provincial Treasurer as not being chargeable to the Fund. The Act provides further that expenditures in connection with the operation of the Treasury Branches that are not to be paid out of the Fund shall be paid out of money voted by the Legislature. At March 31, 1993 the Treasury Branches Deposits Fund had an accumulated deficit of \$99,085,000 (1992 \$117,306,000).

To the extent that the deficit of the Treasury Branches were met by payments under authority of a supply vote, the guarantee of deposits referred to in Note 5(a) and Schedule 15 would not need to be implemented.

(b) Credit Unions

The Credit Union Act provides that the Credit Union Deposit Guarantee Corporation guarantees the repayment of all deposits made with credit unions. The Act also provides that the Government shall ensure that the obligations of the Corporation under its guarantee are carried out. At December 31, 1992 the Corporation's Deposit Insurance Fund had equity of \$36,041,000 (1991 \$33,251,000).

(c) Alberta-Metis Settlements Accord

The Metis Settlements Accord Implementation Act was proclaimed on November 1, 1990. This Act implements the Alberta-Metis Settlements Accord signed on July 1, 1989 which provides that \$310,000,000 is to be paid from the General Revenue Fund at \$30,000,000 a year for seven years beginning April 1, 1990, followed by ten annual payments of \$10,000,000 beginning April 1, 1997. Payments of \$220,000,000 (1992 \$250,000,000) remain to be made from the General Revenue Fund at March 31, 1993. Certain matching payments will also be required to be made to settlement councils under the Act between 1997 and 2007.

(d) Other Commitments

Commitments to outside organizations in respect of contracts entered into before March 31, 1993 amounted to \$770,225,000 (1992 \$801,175,000). These commitments will become expenditures of the General Revenue Fund when terms of the contracts are met. Payments in respect of these contracts and agreements are subject to the voting of supply by the Legislature.

Note 5 Contingent Liabilities

Set out below are details of contingent liabilities resulting from guarantees, indemnities and litigation, other than those reported as liabilities and shown in Schedule 12. Management considers that these contingent liabilities will not result in any material adverse effect on the Province.

(a) Debenture, Deposit and Loan Guarantees

Guaranteed liabilities at March 31, 1993 of government entities amounting to \$15,687,551,000 (1992 \$15,919,402,000), and other debenture and loan guarantees amounting to \$2,630,004,000 (1992 \$2,995,502,000) are analyzed in Schedules 15 and 16 respectively. These schedules are included with the financial statements because payments under debenture and loan guarantees are a statutory charge on the General Revenue Fund. Payments under the guarantee of Treasury Branch deposits would also be made from the General Revenue Fund, under authority of a supply vote.

(b) Indemnities

The Province has agreed with the Canada Deposit Insurance Corporation to indemnify the Corporation for loss occurring by reason of its obligation to make payment in respect of any deposit insured by a policy of deposit insurance issued to North West Trust Company.

Section 16 (2) of the Agricultural Development Act provides that the Province indemnifies the Alberta Agricultural Development Corporation for any losses which might be incurred on loan guarantees. At March 31, 1993 outstanding guarantees given by the Corporation amounted to \$44,717,000 (1992 \$48,092,000).

(c) Native Land and Mineral Rights Claims

The Province has a contingent liability in respect of a statement of claim filed on February 19, 1982 in the Alberta Court of Queen's Bench. The plaintiffs are the members of the Lubicon Lake Band and the Cree Community of Little Buffalo Lake.

The defendants are the Province of Alberta and a number of oil companies. The plaintiffs claim entitlement to at least 92 square miles of land in Northwestern Alberta as a reserve. They are also claiming \$700,000,000 in lieu of royalties and revenues, \$100,000,000 for waste and destruction, \$50,000,000 for discrimination and denial of fundamental rights, or alternatively a reserve of 92 square miles including mines and minerals together with \$200,000,000 damages, and interest on all amounts.

The Province also has a contingent liability in respect of four other native land or mineral rights claims in which the amounts claimed are unspecified.

The resulting loss, if any, from these claims cannot be determined.

(d) Other Claims

At March 31, 1993 the Province was named as defendant in various legal actions in addition to those noted above. The total claimed in specific legal actions amounts to approximately \$559,575,000 (1992 \$430,207,000).

Note 6 Subsequent Events

Subsequent to the year end, \$500,000,000 of ten year bonds and \$94,221,000 of Alberta Capital Bonds (1993) were deposited in the General Revenue Fund to be used for general purposes, and to refinance existing debt.

Note 7 Comparative Figures

The 1992 figures and the 1993 budget figures have been reclassified where necessary to conform to 1993 presentation.

Note 8 Approval of Financial Statements

These financial statements were approved by the Deputy Provincial Treasurer - Management and Control and the Controller.

GENERAL REVENUE FUND

GENERAL REVENUE FUND
 SCHEDULES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED MARCH 31, 1993

Schedule 1

REVENUE

| | In thousands | | |
|---|---------------------|---------------------|---------------------|
| | 1993 | | 1992 |
| | Budget | Revenue | Revenue |
| Taxes: | | | |
| Personal income tax | \$ 3,265,000 | \$ 2,793,778 | \$ 3,057,079 |
| Corporate income tax | 695,000 | 636,842 | 730,723 |
| Fuel tax | 500,000 | 519,157 | 481,941 |
| Tobacco tax | 315,000 | 313,114 | 322,078 |
| Freehold mineral rights tax | 67,000 | 72,609 | 75,215 |
| Insurance corporations tax | 69,000 | 76,835 | 71,804 |
| Financial institutions capital tax | 49,000 | 34,547 | 40,937 |
| Hotel room tax | 28,000 | 28,160 | 25,845 |
| Pari-mutuel tax | 12,000 | 11,221 | 11,420 |
| Other | — | 24 | 1 |
| | <u>5,000,000</u> | <u>4,486,287</u> | <u>4,817,043</u> |
| Non-Renewable Resource Revenue: | | | |
| Crude oil royalty | 1,057,000 | 1,008,545 | 1,037,612 |
| Natural gas and by-products royalty | 848,000 | 1,069,313 | 839,277 |
| Synthetic crude oil and bitumen royalty | 50,000 | 64,941 | 30,590 |
| Coal royalty | 18,000 | 15,993 | 26,491 |
| Bonuses and sales of Crown leases | 235,000 | 167,484 | 261,503 |
| Rentals and fees | 110,000 | 102,515 | 104,819 |
| Royalty tax credit | (270,000) | (245,653) | (278,112) |
| Other | — | 10 | (700) |
| | <u>2,048,000</u> | <u>2,183,148</u> | <u>2,021,480</u> |
| Payments from Government of Canada: | | | |
| Canada assistance plan | 643,000 | 607,957 | 610,746 |
| Hospital insurance | 392,000 | 492,735 | 427,295 |
| Post-secondary education | 216,000 | 282,351 | 238,856 |
| Extended health care | 133,000 | 137,687 | 131,480 |
| Other | 141,000 | 133,858 | 168,316 |
| | <u>1,525,000</u> | <u>1,654,588</u> | <u>1,576,693</u> |
| Transfers from Government Enterprises: | | | |
| Alberta Liquor Control Board | 435,000 | 411,500 | 430,500 |
| Other | 5,000 | 4,304 | 4,768 |
| | <u>440,000</u> | <u>415,804</u> | <u>435,268</u> |
| Fees, Permits and Licences: | | | |
| Motor vehicle licences | 167,000 | 158,381 | 151,120 |
| Land titles | 42,000 | 42,691 | 40,178 |
| Other | 167,000 | 153,511 | 142,758 |
| | <u>376,000</u> | <u>354,583</u> | <u>334,056</u> |
| Other Revenue: | | | |
| Investment income | 87,000 | 29,569 | 63,055 |
| Refunds of expenditure | 66,000 | 85,910 | 79,689 |
| Transfer from Alberta Municipal Financing Corporation | 300,000 | 300,000 | — |
| Transfer from Lottery Fund | 25,000 | 25,000 | 225,000 |
| Miscellaneous | 112,000 | 119,531 | 128,689 |
| | <u>590,000</u> | <u>560,010</u> | <u>496,433</u> |
| Total general revenue | <u>9,979,000</u> | <u>9,654,420</u> | <u>9,680,973</u> |
| Heritage Fund investment income | 1,005,000 | 784,532 | 1,381,589 |
| Total revenue | <u>\$10,984,000</u> | <u>\$10,438,952</u> | <u>\$11,062,562</u> |

EXPENDITURE BY FUNCTION AND PROGRAM

| | 1993 | | 1992 |
|---|--------------------|------------------|------------------|
| | Original Budget | Actual | Actual |
| Health: | | | |
| Financial assistance for acute care | \$ 2,052,836 | \$ 2,042,528 | \$ 1,943,260 |
| Health care insurance | 666,522 | 661,076 | 633,070 |
| Financial assistance for long-term care | 475,674 | 474,950 | 451,332 |
| Community health services | 267,761 | 255,867 | 246,548 |
| Mental health services | 56,371 | 54,279 | 52,325 |
| Other | 125,146 | 116,747 | 114,390 |
| | <u>3,644,310</u> | <u>3,605,447</u> | <u>3,440,925</u> |
| Education: | | | |
| Financial assistance to schools | 1,554,937 | 1,577,474 | 1,477,374 |
| Assistance to higher and further educational institutions | 982,504 | 979,062 | 947,599 |
| Financial assistance to students | 90,342 | 91,703 | 89,713 |
| Skills development and employment services | 91,913 | 86,526 | 84,277 |
| Other | 87,403 | 89,887 | 87,031 |
| | <u>2,807,099</u> | <u>2,824,652</u> | <u>2,685,994</u> |
| Social services: | | | |
| Income support to individuals and families | 1,152,887 | 1,235,568 | 1,113,237 |
| Social support to individuals and families | 489,865 | 481,327 | 465,166 |
| Alberta property tax reduction plan - rebates to individuals | 126,404 | 126,790 | 123,635 |
| Other | 42,321 | 41,311 | 43,497 |
| | <u>1,811,477</u> | <u>1,884,996</u> | <u>1,745,535</u> |
| Agriculture and economic development: | | | |
| Crop insurance assistance | 128,272 | 123,618 | 108,252 |
| Forest resources management | 85,182 | 109,503 | 108,518 |
| Farm income support | 96,462 | 96,449 | 128,972 |
| Agricultural development lending assistance | 65,567 | 62,967 | 70,000 |
| Farm fuel distribution allowance | 63,000 | 62,916 | 60,286 |
| Farm credit stability fund transfer | 48,000 | 42,350 | 56,015 |
| Support for production, processing and marketing | 50,800 | 49,977 | 52,236 |
| Other | 359,498 | 362,161 | 390,524 |
| | <u>896,781</u> | <u>909,941</u> | <u>974,803</u> |
| Transportation and utilities: | | | |
| Construction and improvement of highway systems | 348,922 | 339,376 | 341,385 |
| Financial assistance for urban transportation | 98,651 | 103,047 | 116,531 |
| Maintenance of highway systems | 83,303 | 83,515 | 93,459 |
| Program planning design and management | 48,347 | 48,683 | 49,204 |
| Financial assistance for rural transportation | 44,403 | 46,766 | 41,160 |
| Other | 52,954 | 42,845 | 71,207 |
| | <u>676,580</u> | <u>664,232</u> | <u>712,946</u> |
| Protection of persons and property: | | | |
| Law enforcement | 125,271 | 125,627 | 120,207 |
| Correctional services | 123,826 | 120,597 | 119,806 |
| Court services | 71,080 | 70,641 | 68,767 |
| Disaster services and dangerous goods control | 44,158 | 43,891 | 44,934 |
| Legal services | 39,240 | 39,611 | 40,630 |
| Other | 161,537 | 162,526 | 151,384 |
| | <u>565,112</u> | <u>562,893</u> | <u>545,728</u> |
| Regional planning and development: | | | |
| Financial support for municipal programs | 159,532 | 159,139 | 219,485 |
| Metis settlements accord | 37,620 | 37,199 | 36,549 |
| Other | 51,484 | 61,146 | 50,370 |
| | <u>248,636</u> | <u>257,484</u> | <u>306,404</u> |

GENERAL REVENUE FUND

EXPENDITURE BY FUNCTION AND PROGRAM (cont'd)

Schedule 2 (cont'd)

| | In thousands | | |
|---|---------------------|---------------------|---------------------|
| | 1993 | | 1992 |
| | Original Budget | Actual | Actual |
| Environment and resource conservation: | | | |
| Environmental protection, enhancement and research | \$ 54,119 | \$ 51,915 | \$ 48,809 |
| Water resources management | 49,433 | 48,595 | 46,241 |
| Fish and wildlife conservation | 32,834 | 30,093 | 27,950 |
| Special waste management assistance | 28,539 | 28,539 | 28,341 |
| Other | 46,464 | 44,141 | 44,218 |
| | <u>211,389</u> | <u>203,283</u> | <u>195,559</u> |
| Housing: | | | |
| Housing and mortgage assistance for Albertans | 104,400 | 163,947 | 159,159 |
| Administration of housing programs | 77,258 | 55,602 | 67,468 |
| | <u>181,658</u> | <u>219,549</u> | <u>226,627</u> |
| Recreation and culture: | | | |
| Recreation development | 35,397 | 34,801 | 38,956 |
| Provincial parks | 30,185 | 30,255 | 28,100 |
| Historical resources development | 20,364 | 19,922 | 21,318 |
| Cultural development | 18,722 | 18,493 | 18,239 |
| Other | 30,979 | 30,130 | 30,515 |
| | <u>135,647</u> | <u>133,601</u> | <u>137,128</u> |
| General government: | | | |
| Management of properties | 329,600 | 312,753 | 313,150 |
| Planning and implementation of construction projects | 65,450 | 55,688 | 75,591 |
| Support to the Legislative Assembly | 23,073 | 22,152 | 22,863 |
| Central services and acquisition of supplies | 19,700 | 19,532 | 18,967 |
| Other | 154,597 | 148,283 | 159,829 |
| | <u>592,420</u> | <u>558,408</u> | <u>590,400</u> |
| Alberta local employment transfer | 200,000 | 199,814 | |
| Debt servicing costs | 1,250,000 | 1,216,850 | 1,135,673 |
| | <u>\$13,221,109</u> | <u>\$13,241,150</u> | <u>\$12,697,722</u> |

Schedule 3

VALUATION ADJUSTMENTS AND OTHER PROVISIONS, EXCEPT PENSION PROVISIONS

| | In thousands | | |
|--|------------------|-------------------|-------------------|
| | 1993 | | 1992 |
| | Budget | Expenditure | Expenditure |
| Valuation adjustments: | | | |
| Provision for doubtful accounts and loans | \$ 46,200 | \$ 90,046 | \$ 30,432 |
| Amortization of deferred unrealized exchange gains and losses on debt payable in United States dollars | — | 41,651 | (30,461) |
| Write-down of long-term investments | — | 18,175 | — |
| Provision for reduction of marketable securities to aggregate market value | — | (1,010) | 609 |
| | <u>46,200</u> | <u>148,862</u> | <u>580</u> |
| Other provisions: | | | |
| Provision for guarantees and indemnities | 6,000 | 239,296 | 465,219 |
| Provision for deficits of Provincial corporations and regulated funds | — | 212,068 | — |
| Provision for employee benefits other than pensions | — | 1,473 | — |
| Provision for loans and advances repayable from future appropriations | — | 84,298 | — |
| | <u>6,000</u> | <u>537,135</u> | <u>465,219</u> |
| | <u>\$ 52,200</u> | <u>\$ 685,997</u> | <u>\$ 465,799</u> |

Schedule

CASH AND MARKETABLE SECURITIES

| In thousands | | | | |
|---|------------------|------------------|-------------------|-------------------|
| | 1993 | 1992 | | |
| | Cost | Market Value | Cost | Market Value |
| Bonds: | | | | |
| Board of Governors of the University of Alberta | \$ 4,438 | \$ 4,916 | \$ 4,557 | \$ 4,460 |
| Municipal | 1,248 | 1,225 | 1,457 | 1,300 |
| Corporate | 430 | 430 | 477 | 460 |
| | <u>6,116</u> | <u>6,571</u> | <u>6,491</u> | <u>6,220</u> |
| Long-term promissory notes | 602 | 602 | 940 | 940 |
| Shares | 3,791 | 3,791 | 9,904 | 9,165 |
| | <u>10,509</u> | <u>10,964</u> | <u>17,335</u> | <u>16,325</u> |
| Cash: | | | | |
| Cash in bank and in transit | — | — | 29,327 | 29,327 |
| Deposits in Consolidated Cash Investment Trust Fund | 67,977 | 67,977 | 80,518 | 80,518 |
| | <u>67,977</u> | <u>67,977</u> | <u>109,845</u> | <u>109,845</u> |
| | <u>\$ 78,486</u> | <u>\$ 78,941</u> | <u>\$ 127,180</u> | <u>\$ 126,170</u> |

ACCOUNTS RECEIVABLE

| In thousands | | |
|---|-------------------|-------------------|
| | 1993 | 1992 |
| Departmental and revolving fund accounts receivable | \$ 502,579 | \$ 453,823 |
| Government of Canada | 77,919 | 77,373 |
| Alberta Mortgage and Housing Corporation | 15,353 | 3,282 |
| Accrued interest receivable | 13,051 | 12,920 |
| Health Care Insurance Fund | 5,340 | 2,476 |
| Alberta Resources Railway Corporation | 700 | — |
| | <u>614,942</u> | <u>549,874</u> |
| Less: Allowance for doubtful accounts | 114,004 | 82,500 |
| | <u>\$ 500,938</u> | <u>\$ 467,374</u> |

LONG-TERM INVESTMENTS

| In thousands | | |
|--|------------------|------------------|
| | 1993 | 1992 |
| Alberta Intermodal Services Ltd. common shares | \$ 33,500 | \$ 35,059 |
| 391760 Alberta Ltd. Class B shares | 5,052 | 7,391 |
| Total at equity | <u>38,552</u> | <u>42,450</u> |
| Smoky River Coal Ltd. preferred shares | 4,300 | 4,300 |
| Alberta Genetics Inc. Class X preferred shares | 500 | 3,500 |
| New Noble Services Ltd. Class A preferred shares | 208 | 208 |
| Alberta Municipal Financing Corporation Class A shares | 45 | 45 |
| EDO (Canada) Limited | | |
| common shares | — | 2,300 |
| preferred shares | — | 4,400 |
| Native Venture Capital Co. Ltd. | | |
| Class A common shares | — | 10 |
| Class B common shares | — | 30 |
| Class A preferred shares | — | 3,960 |
| 391760 Alberta Ltd. Class A shares | — | 3,000 |
| Tycor International Inc. Class C preferred shares | — | 1,270 |
| Total at cost | <u>5,053</u> | <u>23,023</u> |
| | <u>\$ 43,605</u> | <u>\$ 65,473</u> |

Schedule

Schedule

GENERAL REVENUE FUND

Schedule 7

LOANS AND ADVANCES TO GOVERNMENT ENTITIES

| | In thousands | |
|---|------------------|------------------|
| | 1993 | 1992 |
| Alberta Mortgage and Housing Corporation | \$160,510 | \$182,510 |
| Alberta Hail and Crop Insurance Corporation | 105,351 | — |
| Rural Electrification Revolving Fund | 38,983 | 39,799 |
| Alberta Opportunity Company | 15,756 | 20,315 |
| Motion Picture Development Fund | 8,200 | 8,200 |
| Public Trustee | 24 | 24 |
| Credit Union Deposit Guarantee Corporation | — | 391,082 |
| | <u>328,824</u> | <u>641,930</u> |
| Less: Allowance for doubtful loans and advances | 18,465 | 391,100 |
| | <u>\$310,359</u> | <u>\$250,830</u> |

Schedule 8

OTHER LOANS AND ADVANCES

| | In thousands | |
|--|------------------|------------------|
| | 1993 | 1992 |
| Implemented guarantees and indemnities: | | |
| Rocky Mountain Life Insurance Company | \$ 39,893 | \$ 38,951 |
| Magnesium Company of Canada Ltd. | 27,823 | 11,806 |
| Gainers Properties Inc. | 24,407 | 16,313 |
| Golden Gate Fresh Foods Inc. | 11,418 | 110 |
| Export program | 4,817 | 2,048 |
| 354713 Alberta Ltd. | 3,682 | 9,700 |
| Ski Kananaskis Inc. | 3,101 | 3,101 |
| Co-operative marketing associations | 1,419 | 1,419 |
| Alberta family first home program | 987 | 876 |
| Alert Disaster Control Inc. | 940 | 4,805 |
| Farm credit stability loans | 911 | 556 |
| Rural gas co-operatives | 689 | 749 |
| Small business term assistance loans | 375 | 179 |
| Farm Implement Dealers' Program | 101 | — |
| Alberta capital loan program | 74 | 143 |
| Agricultural Societies Act | 52 | 64 |
| Alberta Pacific Terminals Ltd. | 11 | — |
| Alberta livestock loans | 3 | 4 |
| Cow-calf producers' advances | 1 | 1 |
| Peace River Fertilizer Inc. | — | 129 |
| Canadian Professional Munitions Ltd. | — | 753 |
| Feeder associations | — | 239 |
| | <u>120,704</u> | <u>91,946</u> |
| Pratt & Whitney Canada Ltd. | 25,000 | — |
| Centennial Food Corp. | 15,000 | 15,000 |
| Accountable advances | 10,160 | 9,986 |
| Gainers Properties Inc. | 6,000 | 6,000 |
| Advances under the Municipal Land Loans Act - cities | 5,529 | 6,284 |
| Sauder Industries Limited | 4,000 | 4,000 |
| Ryckman Financial Corporation | 3,500 | 3,500 |
| University of Alberta Students' Union | 1,399 | 1,559 |
| Judgement debts | 918 | 745 |
| University of Calgary Students' Union | 828 | 909 |
| Canadian Co-operative Implements Limited | 788 | 788 |
| Alberta Stock Exchange | 300 | 400 |
| REDI Industries Inc. | 300 | 300 |
| Advances under the Cemeteries Act | 85 | 85 |
| Myrias Research Corporation | — | 7,500 |
| Procter and Gamble - Aspen Pulping | — | 4,000 |
| General Systems Research Inc. | — | 2,550 |
| Northern Steel Inc. | — | 1,000 |
| Dial-Guard Ltd. | — | 399 |
| Downhole Tools Inc. | — | 300 |
| Miscellaneous | 5 | 5 |
| | <u>194,516</u> | <u>157,256</u> |
| Less: Allowance for doubtful loans and advances | 138,500 | 115,000 |
| | <u>\$ 56,016</u> | <u>\$ 42,256</u> |

ACCOUNTS AND LOANS PAYABLE

| | In thousands | |
|--|--------------------|-------------------|
| | 1993 | 1992 |
| Departmental and revolving fund accounts payable | \$ 365,159 | \$ 343,224 |
| Alberta Heritage Savings Trust Fund | 347,465 | 79,593 |
| Accrued interest on unmatured debt | 291,142 | 294,935 |
| Farm Credit Stability Fund | 79,568 | 15,420 |
| Alberta Capital Fund | 38,425 | 41,337 |
| Pension Fund | 8,497 | 9,395 |
| Government of Canada: | | |
| Lesser Slave Lake project loans | 1,553 | 1,853 |
| Payroll deductions | 389 | 34,513 |
| Excess hospital insurance payments | — | 7,491 |
| Excess post-secondary education advances | — | 4,873 |
| Other | 1,770 | 597 |
| Alberta Mortgage and Housing Corporation | 3,662 | 3,844 |
| Small Business Term Assistance Fund | 374 | 678 |
| Unclaimed dividends | 188 | 189 |
| Other loans | 54 | 64 |
| | <u>\$1,138,246</u> | <u>\$ 838,006</u> |

UNEARNED REVENUE AND SUSPENSE

| | In thousands | |
|--|------------------|------------------|
| | 1993 | 1992 |
| Unearned Revenue: | | |
| Cash on hand or in transit in respect of revenue of the next fiscal year | \$ 37,534 | \$ 29,307 |
| Suspense: | | |
| Cash on hand or in transit which will be disbursed to other funds, refunded or credited to revenue of the next fiscal year | 4,376 | 3,606 |
| | <u>\$ 41,910</u> | <u>\$ 32,913</u> |

GENERAL REVENUE FUND

Schedule 11

MATURED DEBT

In thousands
Net Unmatured Debt

| <u>Date of Issue</u> | <u>Date of Maturity</u> | <u>Interest Rate</u> | <u>Currency</u> | <u>1993</u> | <u>1992</u> |
|-------------------------------------|-------------------------|----------------------|-----------------|---------------------|---------------------|
| Debentures (a): | | | | | |
| Canada Pension Plan Investment Fund | | | | | |
| Jul. 4, 1972 | Jul. 4, 1992 | 7.45% | C. | \$ — | \$ 9,107 |
| Aug. 1, 1972 | Aug. 1, 1992 | 7.49 | C. | — | 7,520 |
| Sep. 1, 1972 | Sep. 1, 1992 | 7.50 | C. | — | 8,402 |
| Oct. 2, 1972 | Oct. 2, 1992 | 7.49 | C. | — | 5,724 |
| Nov. 1, 1972 | Nov. 1, 1992 | 7.51 | C. | — | 5,947 |
| Dec. 1, 1972 | Dec. 1, 1992 | 7.38 | C. | — | 5,484 |
| Other | | | | | |
| Jul. 15, 1988 | Jul. 15, 1992 | 10.0 | C. | — | 500,000 |
| Dec. 1, 1967 | Dec. 1, 1993 | 7.0 | C. | — | 20,000 |
| Feb. 25, 1988 | Feb. 25, 1993 | 9.25 | C. | — | 300,000 |
| Nov. 1, 1988 | Nov. 1, 1993 | 10.25 | C. | 300,000 | 300,000 |
| Jun. 15, 1989 | Jun. 15, 1994 | 10.00 | C. | 300,000 | 300,000 |
| Feb. 8, 1989 | Aug. 8, 1994 | 10.75 | C. | 650,000 | 650,000 |
| Jan. 15, 1992 | Jan. 15, 1996 | 10.75 | C. | 500,000 | 500,000 |
| Feb. 14, 1992 | Feb. 14, 1996 | 10.625 | C. | 250,000 | 250,000 |
| Aug. 20, 1992 | Aug. 20, 1997 | 7.00 | C. | 750,000 | — |
| Feb. 4, 1993 | Feb. 4, 1998 | 7.75 | C. | 750,000 | — |
| May 8, 1992 | May 8, 1998 | 9.75 | C. | 400,000 | 400,000 |
| Aug. 22, 1992 | Aug. 22, 2001 | 10.25 | C. | 500,000 | 500,000 |
| | | | | <u>4,400,000</u> | <u>3,762,184</u> |
| Less: | | | | | |
| Sinking fund assets | | | | — | 123,226 |
| Unamortized discount | | | | 25,651 | 18,443 |
| | | | | <u>4,374,349</u> | <u>3,620,515</u> |
| Alberta Capital Bonds | | | | | |
| Jun. 1, 1991 | Jun. 1, 1996 | 8.50% | C. | 474,673 | 481,909 |
| Jun. 1, 1992 | Jun. 1, 1997 | 7.50 | C. | 449,221 | — |
| | | | | <u>923,894</u> | <u>481,909</u> |
| Less unamortized discount | | | | | |
| | | | | 4,937 | 2,935 |
| | | | | <u>918,957</u> | <u>478,974</u> |
| Promissory notes: | | | | | |
| Various | Various | Various | C. | 3,305,575 | 1,814,860 |
| Various | Various | Various | U.S. | 715,131(b) | 831,440 |
| Nov. 23, 1987 | Nov. 23, 1994 | 9.25%(c) | U.S. | 243,897(d) | 243,897 |
| Oct. 26, 1988 | Oct. 26, 1995 | 9.375 | U.S. | 628,600(e) | 594,950 |
| Nov. 27, 1989 | Nov. 27, 1996 | 8.625 | U.S. | 942,900(f) | 892,425 |
| Nov. 1, 1990 | Nov. 1, 1997 | 9.20 | U.S. | 377,160(g) | 356,970 |
| Nov. 5, 1992 | Nov. 5, 1998 | 7.625 | U.S. | 817,180(h) | 773,435 |
| Jul. 8, 1992 | Jul. 8, 1999 | 7.60 | U.S. | 251,440(i) | 237,980 |
| Apr. 1, 1990 | Apr. 1, 2000 | 9.25 | U.S. | 628,600(j) | 594,950 |
| Feb. 18, 1993 | Feb. 18, 2003 | 7.00 | U.S. | 628,600(k) | — |
| | | | | <u>8,539,083</u> | <u>6,340,907</u> |
| Less: | | | | | |
| Deferred unamortized exchange loss | | | | 215,014 | 63,259 |
| Unamortized discount | | | | 57,680 | 33,796 |
| | | | | <u>8,266,389</u> | <u>6,243,852</u> |
| Treasury bills | | | | | |
| | | | | 475,000 | 325,000 |
| Less unamortized discount | | | | | |
| | | | | 4,557 | 2,757 |
| | | | | <u>470,443</u> | <u>322,243</u> |
| | | | | <u>\$14,030,138</u> | <u>\$10,665,584</u> |

UNMATURED DEBT (cont'd)

- (a) All debentures are callable.
- (b) U.S. \$562,000,000, fully hedged.
- (c) Effective rate based on forward exchange contracts hedging principal and interest is approximately 9.9%.
- (d) U.S. \$200,000,000, fully hedged.
- (e) U.S. \$500,000,000, unhedged.
- (f) U.S. \$750,000,000, unhedged.
- (g) U.S. \$300,000,000, unhedged.
- (h) U.S. \$650,000,000, unhedged.
- (i) U.S. \$200,000,000, unhedged.
- (j) U.S. \$500,000,000, unhedged.
- (k) U.S. \$500,000,000, unhedged.

Debt repayment requirements in each of the next five years are as follows:

| | |
|---------|-----------------|
| 1993-94 | \$4,700,132,000 |
| 1994-95 | 1,196,320,000 |
| 1995-96 | 1,352,837,000 |
| 1996-97 | 1,410,059,000 |
| 1997-98 | 2,289,315,000 |

Abbreviations: C. - Canada; U.S. - United States of America

GUARANTEES AND INDEMNITIES

Schedule 11

| | In thousands | |
|--|-------------------|-------------------|
| | 1993 | 1992 |
| Guarantees: | | |
| Liabilities of government entities (Schedule 15) | \$ 249,271 | \$ 654,890 |
| Debentures and loans (Schedule 16) | 328,469 | 197,504 |
| Other | 16,976 | 17,919 |
| | <u>594,716</u> | <u>870,313</u> |
| Less estimated recoveries, net of future interest and carrying charges | 219,237 | 236,402 |
| | <u>375,479</u> | <u>633,911</u> |
| Indemnities: | | |
| Credit union assistance (a) | 484,836 | 513,351 |
| Less estimated recoveries from S C Financial Ltd. | <u>174,801</u> | <u>174,801</u> |
| | 310,035 | 338,550 |
| 354713 Alberta Ltd. (b) | 28,118 | 23,300 |
| | <u>338,153</u> | <u>361,850</u> |
| | <u>\$ 713,632</u> | <u>\$ 995,761</u> |

- (a) The Province has agreed to indemnify and fund interest to the extent necessary on \$335,000,000 of debentures issued by S C Financial Ltd. to credit unions in exchange for stabilization preferred shares of the credit unions. The amount of the indemnity is reduced by annual contributions made by the Credit Union Deposit Guarantee Corporation at the direction of the Province of 0.11% of credit union system deposits and borrowings. The Province has agreed to indemnify S C Properties Ltd. against loss by reason of its obligations to pay interest on notes given in exchange for up to \$350,000,000 in properties purchased from credit unions. To the extent that the net cash proceeds from the sale of all properties do not result in repayment of the full principal amount of the notes, the Province will indemnify any deficiency.
- (b) The Province has agreed to indemnify 354713 Alberta Ltd. from any expense, loss, liability or obligation of 354713 Alberta Ltd. including, without limitation, any of those assumed or created in connection with any transactions between it and North West Trust Company.

GENERAL REVENUE FUND

Schedule 13

PENSION OBLIGATIONS AND OTHER ACCRUED LIABILITIES

| | December 31, 1991 | | In thousands | | | | 1993 | 1992 |
|--|-------------------------|--------------------|--------------------|----------------------------------|--|-------------------------------|--------------------|-------------|
| | Actuarial Liability (a) | Assets (a) | Net Obligation (a) | Non-government Contributions (b) | Funding to be provided Government Contributions / Benefits (b) | Extrapolation Adjustments (b) | | |
| Pension Obligations - Pension Plan | | | | | | | | |
| Public Service Management | \$1,327,000 | \$ 651,000 | \$ 676,000 | \$ 107,000 | \$ 569,000 | \$ 61,000 | \$ 630,000 | \$ — |
| Public Service | 2,376,000 | 1,695,000 | 681,000 | 181,000 | 500,000 | 54,000 | 554,000 | — |
| Local Authorities | 4,316,000 | 3,381,000 | 935,000 | 655,000 | 280,000 | 30,000 | 310,000 | — |
| Universities Academic | 1,093,000 | 782,000 | 311,000 | 180,000 | 131,000 | 14,000 | 145,000 | — |
| Special Forces | 564,000 | 391,000 | 173,000 | 64,000 | 109,000 | 11,000 | 120,000 | — |
| | <u>\$9,676,000</u> | <u>\$6,900,000</u> | <u>\$2,776,000</u> | <u>\$1,187,000</u> | <u>\$1,589,000</u> | <u>\$ 170,000</u> | <u>1,759,000</u> | <u>—</u> |
| Members of the Legislative Assembly (c) | | | | | | | 86,000 | — |
| Teachers (d) | | | | | | | <u>2,896,000</u> | <u>—</u> |
| | | | | | | | 4,741,000 | — |
| Other accrued liabilities: | | | | | | | | |
| Provincial corporation and regulated fund deficits | | | | | | | 2,168,694 | — |
| Future funding to school boards to assist them to repay debentures issued to the Alberta Municipal Financing Corporation | | | | | | | 1,098,349 | — |
| Vacation entitlements | | | | | | | 149,985 | — |
| Long term disability benefits | | | | | | | <u>77,941</u> | <u>—</u> |
| | | | | | | | <u>\$8,235,969</u> | <u>\$ —</u> |

- (a) Under legislation in force on March 31, 1993, the Province has obligations for payment of pension benefits under defined benefit pension plans for its employees and employees of local authorities and post-secondary education institutions. There are five such pension plans: the Public Service Plan, the Public Service Management Plan, the Local Authorities Plan, the Universities Academic Plan and the Special Forces Plan.

Actuarial valuations of the five pension plans were carried out at December 31, 1991 (the valuation date). One of the purposes of the actuarial valuation was to develop the actuarial liability of each of the pension plans at the valuation date. The actuarial liabilities represented the actuary's estimate of the present value of benefits expected to be paid in the future, attributed to service performed prior to the valuation date. The actuarial liabilities included provision for future cost-of-living benefits equal to 60% of the annual increase in the Consumer Price Index. The valuations were based on a common set of economic assumptions, including a long-term rate of return on pension fund assets of 3.5% over the level of price inflation. This rate was based on a long-term rate of return of 8.5% per annum and price inflation of 2% in 1993 increasing by 0.6% per annum to 5% in 1997 and succeeding years. Demographic assumptions used in the valuation of a plan reflect the experience of the plan. The assumptions used were adopted after consultation between the government and the actuary. Assets allocated to plans represent each plan's estimated share of the market value of the net assets of the Pension Fund at December 31, 1991 amounting to \$6,877,000,000, plus a further \$23,000,000 which the government has agreed to contribute to the Plans (See note (c) below).

- (b) During the 1991-92 and 1992-93 fiscal years, the government and the boards of the five pension plans agreed to proposals for funding the obligations of the plans. The agreements provide for increased contributions from employees and employers to fund current service costs of the plans on an ongoing basis. The government and the boards also agreed to additional contributions from employees, employers and the Province of Alberta to fund the liabilities of the plans respecting pre-1992 service over 45 to 52 years, depending on the plan.

During the 1992-93 fiscal year, the Legislature passed the Pension Statutes Amendment and Miscellaneous Provisions Act, 1992 which authorized the first phase of increased contributions and additional contributions effective August 1, 1992. Subsequent to the year end, the Legislature passed the Public Sector Pension Plans Act (No. 2) which comes into force on proclamation. The parts of the Act which authorize the balance of the additional contributions agreed to by the government and the boards respecting pre-1992 service were proclaimed in force August 1, 1993. The estimated results of implementing in full the agreed-to funding arrangements among employees, employers and the government are set out in this schedule.

Non-government contributions represent the estimated present value of future additional contributions by employees and by employers, other than the government, to be paid over 45 to 52 years depending on the plan.

Government contributions represent the estimated present value of future additional contributions by the government, including its contributions as an employer, over 45 to 52 years depending on a plan, and a residual net obligation totalling \$414,000,000.

The government contributions have been extrapolated to March 31, 1993 for purposes of reporting the government's obligations to pay future contributions and/or benefits under the plans in accordance with the accounting policy described in Note 2.

- (c) The Province has an obligation for payment of pension benefits under a defined benefit pension plan for Members of the Legislative Assembly which terminated future active participation after the year end. An actuarial valuation of the plan was carried out at December 31, 1991. The actuarial liability of the plan on the valuation date amounted to \$55,000,000. The actuarial valuation was based on similar assumptions to those used for the five pension plans referred to above. The termination of participation in the plan is not expected to have a material effect on the outstanding liability.

The obligation as at March 31, 1993 includes \$23,000,000 which the government has agreed to contribute to the five pension plans, and extrapolation adjustments of \$8,000,000.

PENSION OBLIGATIONS AND OTHER ACCRUED LIABILITIES (cont'd)

- (d) Under provisions of the Teachers' Retirement Fund Act, payment of all benefits is guaranteed by the Province of Alberta. An actuarial valuation at August 31, 1992 indicated that Teachers' Retirement Fund assets were insufficient by an amount of approximately \$4,108,000,000 to meet the liabilities of the fund. The actuarial valuation was also based on similar assumptions to those used for the five pension plans referred to above. During the 1992-93 fiscal year, the government and the Alberta Teachers' Association agreed to funding arrangements respecting the unfunded liabilities of the fund. On July 8, 1992 the Teachers' Retirement Fund Amendment Act, 1992 received Royal Assent. The Act repealed the provisions relating to the Province's continuing obligation to fund one-half of the benefits. The Act provides that the Province shall pay 67.35% and the teachers 32.65%, of the annual additional contributions required to eliminate the unfunded liability in respect of pension service at August 31, 1992 on or before August 31, 2060. Based on the August 31, 1992 actuarial valuation the present value of the government's obligation is approximately \$2,767,000,000 and the teachers \$1,341,000,000. The obligation as at March 31, 1993 includes extrapolation adjustments of \$129,000,000.
- (e) On September 1, 1988 the government established a pension plan for provincial judges and masters in chambers. Based on an actuarial valuation at March 31, 1992, the plan had a surplus at that date of \$375,000.

NET TRANSFER TO THE PENSION FUND

Schedule 1

| | In thousands | | | | | | 1993 Total | 1992 Total |
|----------------------------------|---|---|--|--|--|---|-------------------|------------------|
| | Local Authorities Pension Plan Act | Members of the Legislative Assembly Pension Plan Act | Public Service Management Pension Plan Act | Public Service Pension Plan Act | Special Forces Pension Plan Act | Universities Academic Pension Plan Act | | |
| Receipts: | | | | | | | | |
| Contributions: | | | | | | | | |
| Employees | \$141,052 | \$ — | \$ 14,828 | \$ 78,653 | \$ 9,856 | \$ 19,531 | \$ 263,920 | \$253,801 |
| Employers | 159,360 | — | 24,443 | 75,032 | 10,880 | 20,414 | 290,129 | 281,046 |
| Members of Legislative Assembly | — | 581 | — | — | — | — | 581 | 542 |
| Province of Alberta: | | | | | | | | |
| Regular | — | 565 | — | — | — | — | 565 | 492 |
| Additional | 4,057 | 41 | — | 3,422 | 359 | 581 | 8,460 | — |
| Miscellaneous | 13 | — | — | — | — | 2 | 15 | 20 |
| | <u>304,482</u> | <u>1,187</u> | <u>39,271</u> | <u>157,107</u> | <u>21,095</u> | <u>40,528</u> | <u>563,670</u> | <u>535,901</u> |
| Payments: | | | | | | | | |
| Benefits | 178,497 | 2,594 | 54,899 | 100,543 | 17,413 | 35,769 | 389,715 | 355,687 |
| Withdrawals | 17,451 | 1 | 1,738 | 13,237 | 486 | 3,991 | 36,904 | 46,382 |
| | <u>195,948</u> | <u>2,595</u> | <u>56,637</u> | <u>113,780</u> | <u>17,899</u> | <u>39,760</u> | <u>426,619</u> | <u>402,069</u> |
| Net transfer to the Pension Fund | <u>\$108,534</u> | <u>\$ (1,408)</u> | <u>\$ (17,366)</u> | <u>\$ 43,327</u> | <u>\$ 3,196</u> | <u>\$ 768</u> | <u>\$ 137,051</u> | |
| 1992 comparative figures | <u>\$ 99,490</u> | <u>\$ (1,448)</u> | <u>\$ (11,564)</u> | <u>\$ 41,686</u> | <u>\$ 2,645</u> | <u>\$ 3,023</u> | | <u>\$133,832</u> |

GENERAL REVENUE FUND

Schedule 15

GUARANTEED LIABILITIES OF GOVERNMENT ENTITIES

| | In thousands | | | | | |
|---|---|--|---|----------------------|----------------------|----------------------|
| | Held by Alberta Heritage Savings Trust Fund | Held by Farm Credit Stability and Small Business Term Assistance Funds | Held by Alberta Provincial Corporation Loan Fund | Held by Others | Total 1993 | Total 1992 |
| Guarantees: | | | | | | |
| Alberta Municipal Financing Corporation | \$ 140,000 | \$ — | \$ — | \$ 5,033,993 | \$ 5,173,993 | \$ 5,420,592 |
| Alberta Mortgage and Housing Corporation | 1,661,389 | — | — | 105,687 | 1,767,076 | 1,913,324 |
| Alberta Government Telephones Commission | — | — | — | 1,050,000 | 1,050,000 | 1,213,672 |
| Alberta Resources Railway Corporation | — | — | — | 25,000 | 25,000 | 50,000 |
| | <u>1,801,389</u> | <u>—</u> | <u>—</u> | <u>6,214,680</u> | <u>8,016,069</u> | <u>8,597,588</u> |
| Deposits: | | | | | | |
| Treasury Branches Deposits Fund | — | 516,129 | — | 7,133,866 | 7,649,995 | 7,287,652 |
| Guaranteed Notes: | | | | | | |
| Alberta Mortgage and Housing Corporation | — | — | 4,987 | — | 4,987 | 22,862 |
| Alberta Government Telephones Commission | — | — | — | — | — | 176,108 |
| | <u>—</u> | <u>—</u> | <u>4,987</u> | <u>—</u> | <u>4,987</u> | <u>198,970</u> |
| Bank Loans and Other Liabilities: | | | | | | |
| 496072 Alberta Ltd. | — | — | — | 238,907 | 238,907 | 454,838 |
| Northern Lite Canola Inc. | — | — | — | 16,500 | 16,500 | 11,300 |
| 475342 Alberta Ltd. | — | — | — | 10,364 | 10,364 | 23,944 |
| | <u>—</u> | <u>—</u> | <u>—</u> | <u>265,771</u> | <u>265,771</u> | <u>490,082</u> |
| | <u>1,801,389</u> | <u>516,129</u> | <u>4,987</u> | <u>13,614,317</u> | <u>15,936,822</u> | <u>16,574,292</u> |
| Less: Estimated liability for principal and accrued interest (Schedule 12) | <u>—</u> | <u>—</u> | <u>—</u> | <u>249,271</u> | <u>249,271</u> | <u>654,890</u> |
| | <u>\$ 1,801,389</u> | <u>\$ 516,129</u> | <u>\$ 4,987</u> | <u>\$ 13,365,046</u> | <u>\$ 15,687,551</u> | <u>\$ 15,919,402</u> |

Note 1 Guarantees include principal borrowings only and exclude guaranteed interest, the amount of which is not determinable.

Note 2 The net asset positions from the most recent audited financial statements of government entities with guaranteed liabilities are reported below.

| Entity | Date | Position | In thousands | |
|---|-------------------|----------------------|--------------|--------------|
| | | | 1993 | 1992 |
| Alberta Municipal Financing Corporation | December 31, 1992 | Shareholders' equity | \$ 566,870 | \$ 874,219 |
| Alberta Mortgage and Housing Corporation | March 31, 1993 | Deficit | \$ (300,721) | \$ (387,056) |
| Alberta Government Telephones Commission* | December 31, 1992 | | \$ — | \$ — |
| Alberta Resources Railway Corporation | December 31, 1992 | | \$ — | \$ — |
| Treasury Branches Deposits Fund | March 31, 1993 | Deficit | \$ (99,085) | \$ (117,306) |
| Northern Lite Canola Inc. | July 31, 1992 | Shareholders' equity | \$ 11,202 | \$ 8,222 |

*Includes its wholly-owned subsidiaries, 496072 Alberta Ltd. and 475342 Alberta Ltd.

Schedule 16

OTHER DEBENTURE AND LOAN GUARANTEES

| | In thousands | |
|---|----------------|----------------|
| | 1993 | 1992 |
| Debentures: | | |
| AEC Power Limited | \$ 153,893 | \$ 169,267 |
| Vencap Equities Alberta Ltd. | 32,921 | 34,497 |
| Chembiomed Ltd. | 12,500 | 12,500 |
| | <u>199,314</u> | <u>216,264</u> |
| Loans by Financial Institutions: | | |
| Farm Credit Stability Fund Act | 1,431,817 | 1,507,259 |
| Weldwood of Canada Limited | 240,472 | 279,356 |
| Students Loan Guarantee Act | 215,773 | 180,272 |
| Alberta Newsprint Funding Corporation | 198,895 | 193,568 |
| 354713 Alberta Ltd. | 117,826 | 142,065 |
| Small Business Term Assistance Fund Act | 105,644 | 155,361 |
| Magnesium Company of Canada Ltd. | 103,845 | 102,750 |
| Slave Lake Pulp Partnership | 96,000 | 96,000 |
| Gainers Properties Inc. | 53,159 | 55,272 |
| Alberta family first home program | 43,075 | 67,471 |

Schedule 16 (cont'd)

OTHER DEBENTURE AND LOAN GUARANTEES (cont'd)

| | In thousands | |
|--|---------------------|---------------------|
| | 1993 | 1992 |
| Feeder associations | \$ 38,550 | \$ 36,474 |
| Export program | 20,899 | 33,939 |
| Smoky River Coal Limited | 10,654 | 9,698 |
| Ribbon Creek Alpine Village | 10,190 | 10,220 |
| Agricultural Societies Act | 10,022 | 9,770 |
| Gainers Inc. | 10,000 | 10,000 |
| Fletcher's Fine Foods Ltd. and subsidiaries | 6,294 | 17,248 |
| Alberta capital loan program | 4,854 | 9,179 |
| Centre for Frontier Engineering Research | 4,109 | 4,238 |
| Northern Steel Inc. | 3,771 | 14,134 |
| Irrigation Act | 3,384 | 4,138 |
| Rural utilities loans | 2,795 | 2,592 |
| Nortech Surveys (Canada) Inc. | 700 | 700 |
| Atlas Lumber (Alberta) Ltd. | 653 | 781 |
| Department of Culture and Multiculturalism Act | 648 | 783 |
| Universal Industries Ltd. | 600 | 600 |
| North Saskatchewan Riverboat Ltd. | 569 | — |
| Regional Planning Commissions | 304 | 202 |
| Tycor International Inc. | 300 | 300 |
| Score Energy Products Inc. | 135 | 155 |
| Frenger Canada Inc. | 113 | 171 |
| REDI Industries Inc. | 100 | — |
| Edmonton Space Sciences Foundation | 3 | 827 |
| Farm implement dealers program | 3 | 193 |
| Sunpine Forest Products Ltd. | — | 3,694 |
| Pelorus Navigation Systems Inc. | — | 1,500 |
| XL Food Systems Ltd. | — | 1,500 |
| Small grain dealers program | — | 720 |
| Canadian Professional Munitions Ltd. | — | 700 |
| Saprae Creek Cooperative Ltd. | — | 550 |
| | <u>2,736,156</u> | <u>2,954,380</u> |
| Federal Loans: | | |
| Agricultural Societies Act | 13,370 | 14,042 |
| Federal-provincial employment loans program | 9 | 588 |
| | <u>13,379</u> | <u>14,630</u> |
| Mortgage Loans: | | |
| University of Alberta | 4,438 | 2,427 |
| University of Lethbridge | 2,117 | 2,134 |
| University of Calgary | 1,618 | 1,654 |
| Banff Centre for Continuing Education | 1,451 | 1,517 |
| | <u>9,624</u> | <u>7,732</u> |
| | <u>2,958,473</u> | <u>3,193,006</u> |
| Less: Estimated liability for principal and accrued interest (Schedule 12) | 328,469 | 197,504 |
| | <u>\$ 2,630,004</u> | <u>\$ 2,995,502</u> |

Note: In addition to the above, guarantees amounting to \$60 million were outstanding at March 31, 1993 in respect of loan facilities for which amounts had not yet been advanced.

SECTION 2

1992-93

PUBLIC ACCOUNTS

GENERAL REVENUE FUND EXPENDITURE AND REVENUE BY DEPARTMENT

| Contents: | Page |
|---|-------|
| Introduction | 2.2 |
| 2.0 Details of Expenditure | 2.3 |
| 2.1 Legislative Assembly | 2.16 |
| 2.2 Advanced Education and Career Development | 2.20 |
| 2.3 Agriculture, Food and Rural Development | 2.25 |
| 2.4 Community Development | 2.31 |
| 2.5 Economic Development and Tourism | 2.36 |
| 2.6 Education | 2.44 |
| 2.7 Energy | 2.48 |
| 2.8 Environmental Protection | 2.53 |
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| 2.10 Family and Social Services | 2.71 |
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| 2.12 Health | 2.78 |
| 2.13 Justice | 2.85 |
| 2.14 Labour | 2.92 |
| 2.15 Municipal Affairs | 2.96 |
| 2.16 Public Works, Supply and Services | 2.103 |
| 2.17 Transportation and Utilities | 2.111 |
| 2.18 Treasury | 2.117 |

GENERAL REVENUE FUND EXPENDITURE AND
REVENUE BY DEPARTMENT
FOR THE YEAR ENDED MARCH 31, 1993

Introduction:

Section 77(2)(b) of the Financial Administration Act requires the Public Accounts to include "a summary of expenditures made under each appropriation".

The first four expenditure statements in this section show, for all departments taken together, expenditure compared to budget and previous year, analyzed between operating and capital, by program and object, and by detailed object.

The remaining expenditure statements in this section show, for each department, details of voted and, where applicable, statutory expenditure by program and sub-program, and by program and object. Actual expenditure is compared to the funds provided in the original estimates, subsequently reduced or increased by prior year liabilities and special warrants, and adjusted by transfers between sub-programs and/or objects of expenditure.

A statement of revenue is also included for each department.

The information in this section is included in the Statement of Revenue and Expenditure of the General Revenue Fund in Section 1.

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.0.1

BUDGETARY EXPENDITURE BY DEPARTMENT

| | In thousands | | | |
|---|---------------------|---------------------|---------------------|---------------------|
| | 1993 | 1993 | 1992 | 1992 |
| | Original Budget | Total Authorized | Expenditure | Expenditure |
| Legislative Assembly: | | | | |
| Support to the Legislative Assembly | \$ 23,073 | \$ 23,073 | \$ 22,153 | \$ 22,863 |
| Office of the Auditor General | 11,845 | 11,845 | 11,679 | 11,135 |
| Office of the Ombudsman | 1,298 | 1,298 | 1,211 | 1,139 |
| Office of the Chief Electoral Officer | 1,150 | 1,240 | 1,091 | 667 |
| Office of the Ethics Commissioner | 204 | 204 | 169 | — |
| | <u>37,570</u> | <u>37,660</u> | <u>36,303</u> | <u>35,804</u> |
| Departmental: | | | | |
| Advanced Education and Career Development | 1,177,305 | 1,177,305 | 1,169,347 | 1,133,619 |
| Agriculture, Food and Rural Development | 415,771 | 414,417 | 406,196 | 433,325 |
| Community Development | 82,276 | 82,248 | 80,721 | 86,249 |
| Revolving funds | (95) | (95) | (101) | (57) |
| Economic Development and Tourism | 141,308 | 141,463 | 129,976 | 140,575 |
| Revolving funds | (9) | (9) | 20 | (1) |
| Education | 1,637,156 | 1,637,156 | 1,635,661 | 1,531,865 |
| Revolving funds | (1,870) | (1,870) | (820) | (831) |
| Energy | 73,209 | 75,777 | 75,472 | 88,459 |
| Statutory appropriations | — | — | — | 191 |
| Environmental Protection | 343,962 | 367,199 | 360,539 | 357,169 |
| Revolving funds | 798 | 798 | 1,789 | 818 |
| Executive Council | 181,720 | 182,351 | 180,228 | 183,419 |
| Revolving funds and other statutory appropriations | 29,994 | 29,994 | 30,244 | 29,961 |
| Family and Social Services | 1,763,460 | 1,763,413 | 1,752,032 | 1,612,409 |
| Federal and Intergovernmental Affairs | 11,235 | 11,235 | 10,822 | 10,961 |
| Health | 3,549,589 | 3,549,589 | 3,516,061 | 3,352,071 |
| Justice | 465,496 | 465,496 | 460,624 | 443,920 |
| Labour | 28,504 | 28,504 | 29,123 | 28,220 |
| Municipal Affairs | 570,558 | 570,558 | 550,754 | 611,799 |
| Statutory appropriations | 200,000 | 200,000 | 199,814 | — |
| Public Works, Supply and Services | 508,700 | 507,715 | 472,599 | 504,730 |
| Revolving funds and other statutory appropriations | 2,809 | 2,809 | 8,467 | 4,255 |
| Transportation and Utilities | 708,005 | 708,005 | 697,288 | 756,317 |
| Revolving funds | 6,472 | 6,472 | 5,819 | (4,246) |
| Treasury | 140,346 | 140,346 | 137,881 | 140,068 |
| Debt servicing costs | 1,250,000 | 1,250,000 | 1,216,850 | 1,135,673 |
| Revolving funds and other statutory appropriations | 86,529 | 86,529 | 77,441 | 80,980 |
| | <u>13,373,228</u> | <u>13,397,405</u> | <u>13,204,847</u> | <u>12,661,918</u> |
| | <u>\$13,410,798</u> | <u>\$13,435,065</u> | <u>\$13,241,150</u> | <u>\$12,697,722</u> |
| Summary: | | | | |
| Voted appropriations | \$11,836,170 | \$11,860,437 | \$11,701,627 | \$11,450,979 |
| Statutory appropriations | 1,574,628 | 1,574,628 | 1,539,523 | 1,246,743 |
| | <u>\$13,410,798</u> | <u>\$13,435,065</u> | <u>\$13,241,150</u> | <u>\$12,697,722</u> |

OPERATING AND CAPITAL EXPENDITURE

| | In thousands | | | Total |
|---|--------------|-----------|-----------------------------|-----------|
| | Expenditure | | Grants for Capital Purposes | |
| | Operating | Capital | | |
| Legislative Assembly: | | | | |
| Support to the Legislative Assembly | \$ 21,678 | \$ 475 | \$ — | \$ 22,153 |
| Office of the Auditor General | 11,553 | 126 | — | 11,679 |
| Office of the Ombudsman | 1,184 | 27 | — | 1,211 |
| Office of the Chief Electoral Officer | 1,088 | 3 | — | 1,091 |
| Office of the Ethics Commissioner | 153 | 16 | — | 169 |
| | 35,656 | 647 | — | 36,303 |
| Departments: | | | | |
| Advanced Education and Career Development: | | | | |
| Departmental support services | 11,748 | 308 | — | 12,056 |
| Assistance to higher and further educational institutions | 929,154 | 887 | 49,021 | 979,062 |
| Financial assistance to students | 91,155 | 548 | — | 91,703 |
| Skills development and employment services | 85,813 | 713 | — | 86,526 |
| | 1,117,870 | 2,456 | 49,021 | 1,169,347 |
| Agriculture, Food and Rural Development: | | | | |
| Departmental support services | 10,805 | 511 | — | 11,316 |
| Planning and development | 17,361 | 224 | — | 17,585 |
| Support for production, processing and marketing | 41,182 | 613 | 8,182 | 49,977 |
| Field services | 42,703 | 720 | — | 43,423 |
| Farm income support | 96,310 | 139 | — | 96,449 |
| Agricultural research assistance | 860 | — | — | 860 |
| Crop insurance assistance | 123,619 | — | — | 123,619 |
| Agricultural development lending assistance | 62,967 | — | — | 62,967 |
| | 395,807 | 2,207 | 8,182 | 406,196 |
| Community Development: | | | | |
| Voted appropriations: | | | | |
| Departmental support services | 3,279 | 53 | — | 3,332 |
| Cultural development | 18,134 | 359 | — | 18,493 |
| Historical resources development | 19,720 | 177 | 25 | 19,922 |
| Multiculturalism development | 1,163 | 13 | — | 1,176 |
| Individual's rights protection | 1,650 | 20 | — | 1,670 |
| Recreation development | 27,938 | 17 | 6,846 | 34,801 |
| Coordination of programs for seniors | 1,316 | 11 | — | 1,327 |
| | 73,200 | 650 | 6,871 | 80,721 |
| Statutory appropriations: | | | | |
| Culture and Multiculturalism Revolving Fund | (101) | — | — | (101) |
| Department total | 73,099 | 650 | 6,871 | 80,620 |
| Economic Development and Tourism: | | | | |
| Voted appropriations: | | | | |
| Departmental support services | 14,051 | 205 | — | 14,256 |
| Business and trade development | 27,453 | 159 | — | 27,612 |
| Financing - economic development projects | — | 25,000 | — | 25,000 |
| Western economic partnership agreements | 12,231 | 65 | — | 12,296 |
| Financial assistance to Alberta Opportunity Company | 14,100 | 2,000 | — | 16,100 |
| Employment and settlement services | 3,377 | — | — | 3,377 |
| Tourism | 16,359 | 72 | — | 16,431 |
| Financing of technology and research projects | 13,751 | 186,757 | 98 | 200,606 |
| Natural sciences and engineering research | 27,925 | — | — | 27,925 |
| Less: capitalized as a voted non-budgetary expenditure | — | (213,627) | — | (213,627) |
| | 129,247 | 631 | 98 | 129,976 |
| Statutory appropriations: | | | | |
| Tourism, Parks and Recreation Revolving Fund | 20 | — | — | 20 |
| Department total | 129,267 | 631 | 98 | 129,996 |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.0.2 (cont'd)

OPERATING AND CAPITAL EXPENDITURE (cont'd)

| | In thousands | | | Total |
|---|--------------|---------|-----------------------------|-----------|
| | Expenditure | | Grants for Capital Purposes | |
| | Operating | Capital | | |
| ation: | | | | |
| oted appropriations: | | | | |
| Departmental support services | \$ 15,107 | \$ 398 | \$ — | \$ 15,505 |
| Financial assistance to schools | 1,577,474 | — | — | 1,577,474 |
| Development and delivery of education programs | 42,215 | 467 | — | 42,682 |
| | 1,634,796 | 865 | — | 1,635,661 |
| atutory appropriations: | | | | |
| Education Revolving Fund | (1,615) | 795 | — | (820) |
| Department total | 1,633,181 | 1,660 | — | 1,634,841 |
| gy: | | | | |
| Departmental support services | 13,298 | 159 | — | 13,457 |
| Minerals management | 32,147 | 781 | — | 32,928 |
| Oil sands research assistance | 19,350 | — | — | 19,350 |
| Petroleum marketing and market research | 7,135 | — | — | 7,135 |
| Oil sands equity management | 1,342 | 70 | — | 1,412 |
| Public utilities regulation | 1,190 | — | — | 1,190 |
| | 74,462 | 1,010 | — | 75,472 |
| Environmental Protection: | | | | |
| oted appropriations: | | | | |
| Departmental support services | 17,911 | 411 | — | 18,322 |
| Environmental protection, enhancement and research | 44,051 | 1,988 | 5,876 | 51,915 |
| Water resources management | 28,175 | 16,798 | 3,622 | 48,595 |
| Special waste management assistance | 22,424 | — | 6,115 | 28,539 |
| Fish and wildlife conservation | 29,645 | 448 | — | 30,093 |
| Forest resources management | 108,441 | 1,062 | — | 109,503 |
| Public lands management and land information services | 28,966 | 885 | — | 29,851 |
| Provincial parks | 27,042 | 3,213 | — | 30,255 |
| Kananaskis Country management | 9,841 | 2,042 | — | 11,883 |
| Overview and coordination of environmental conservation | 1,583 | — | — | 1,583 |
| | 318,079 | 26,847 | 15,613 | 360,539 |
| atutory appropriations: | | | | |
| Water Resources Revolving Fund | (668) | 478 | — | (190) |
| Forestry, Lands and Wildlife Revolving Fund | 1,458 | 521 | — | 1,979 |
| | 790 | 999 | — | 1,789 |
| Department total | 318,869 | 27,846 | 15,613 | 362,328 |
| utive Council: | | | | |
| oted appropriations: | | | | |
| Executive council administration | 4,303 | 58 | — | 4,361 |
| Northern development | 6,153 | 180 | — | 6,333 |
| Energy resources conservation | 20,700 | — | — | 20,700 |
| Coordination and advice respecting women's issues | 1,074 | 12 | — | 1,086 |
| Water resources advisory services | 434 | 1 | — | 435 |
| Disaster services and dangerous goods control | 43,841 | 50 | — | 43,891 |
| Public service employee relations | 424 | — | — | 424 |
| Development of policy and legislation for professions and occupations | 990 | 10 | — | 1,000 |
| Public affairs | 12,357 | 30 | — | 12,387 |
| Premier's council in support of Alberta families | 507 | 2 | — | 509 |
| Premier's council on the status of persons with disabilities | 738 | 7 | — | 745 |
| Occupational health and safety services | 12,207 | 124 | — | 12,331 |
| Workers' compensation | 8,200 | — | — | 8,200 |
| Metis settlements accord | 7,198 | 1 | — | 7,199 |
| Natural resources conservation | 1,669 | — | — | 1,669 |
| Multi-media education services | 16,600 | — | 500 | 17,100 |
| Personnel administration | 9,527 | 145 | — | 9,672 |
| Alcohol and drug abuse - treatment, prevention and education | 32,186 | — | — | 32,186 |
| | 179,108 | 620 | 500 | 180,228 |
| atutory appropriations: | | | | |
| Metis Settlements Accord Implementation Act | 30,000 | — | — | 30,000 |
| Personnel Administration Office Revolving Fund | 243 | 1 | — | 244 |
| | 30,243 | 1 | — | 30,244 |
| Department total | 209,351 | 621 | 500 | 210,472 |

Statement No. 2.0.2 (cont'd)

OPERATING AND CAPITAL EXPENDITURE (cont'd)

| | In thousands | | | Total |
|--|--------------|----------|-----------------------------|-----------|
| | Expenditure | | Grants for Capital Purposes | |
| | Operating | Capital | | |
| Family and Social Services: | | | | |
| Departmental support services | \$ 34,025 | \$ 1,112 | \$ — | \$ 35,137 |
| Income support to individuals and families | 1,231,687 | 3,881 | — | 1,235,568 |
| Social support to individuals and families | 474,909 | 1,810 | — | 476,719 |
| Native affairs | 4,584 | 24 | — | 4,608 |
| | 1,745,205 | 6,827 | — | 1,752,032 |
| Federal and Intergovernmental Affairs: | | | | |
| Intergovernmental coordination and research | 10,665 | 157 | — | 10,822 |
| Health: | | | | |
| Departmental support services | 26,763 | 598 | — | 27,361 |
| Health care insurance | 660,535 | 541 | — | 661,076 |
| Financial assistance for acute care | 2,012,564 | 36 | 29,928 | 2,042,528 |
| Financial assistance for long-term care | 473,758 | — | 1,192 | 474,950 |
| Community health services | 255,829 | 38 | — | 255,867 |
| Mental health services | 54,139 | 140 | — | 54,279 |
| | 3,483,588 | 1,353 | 31,120 | 3,516,061 |
| Justice: | | | | |
| Departmental support services | 17,510 | 186 | — | 17,696 |
| Court services | 69,927 | 714 | — | 70,641 |
| Legal services | 39,430 | 181 | — | 39,611 |
| Support for legal aid | 28,520 | — | — | 28,520 |
| Protection and administration of property rights | 26,440 | 385 | — | 26,825 |
| Fatality inquiries | 3,917 | 219 | — | 4,136 |
| Crimes compensation | 1,585 | — | — | 1,585 |
| Correctional services | 120,253 | 344 | — | 120,597 |
| Law enforcement | 125,447 | 29 | 150 | 125,626 |
| Motor vehicle registration and driver licensing | 24,489 | 898 | — | 25,387 |
| | 457,518 | 2,956 | 150 | 460,624 |
| Labour: | | | | |
| Departmental support services | 5,533 | 276 | — | 5,809 |
| Work and safety standards | 3,944 | — | — | 3,944 |
| Work and safety client services | 17,469 | 81 | — | 17,550 |
| Labour relations adjudication and regulation | 1,771 | 49 | — | 1,820 |
| | 28,717 | 406 | — | 29,123 |
| Municipal Affairs: | | | | |
| Voted appropriations: | | | | |
| Departmental support services | 13,536 | 760 | — | 14,296 |
| Financial support for municipal programs | 159,139 | — | — | 159,139 |
| Alberta property tax reduction plan - rebates to individuals | 126,790 | — | — | 126,790 |
| Support to community planning services | 9,750 | — | — | 9,750 |
| Administrative and technical support to municipalities | 19,086 | 27 | — | 19,113 |
| Regulatory boards | 2,117 | — | — | 2,117 |
| Administration of housing programs | 54,350 | 1,252 | — | 55,602 |
| Housing and mortgage assistance for Albertans | 163,947 | — | — | 163,947 |
| | 548,715 | 2,039 | — | 550,754 |
| Statutory appropriations: | | | | |
| Alberta local employment transfer | 199,814 | — | — | 199,814 |
| Department total | 748,529 | 2,039 | — | 750,568 |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.0.2 (cont'd)

OPERATING AND CAPITAL EXPENDITURE (cont'd)

| | In thousands | | | Total |
|---|--------------|------------|-----------------------------------|--------------|
| | Expenditure | | Grants for Capital Purposes | |
| | Operating | Capital | | |
| Public Works, Supply and Services: | | | | |
| oted appropriations: | | | | |
| Departmental support services | \$ 11,008 | \$ 234 | \$ — | \$ 11,242 |
| Land assembly | — | 3,873 | — | 3,873 |
| Management of properties | 304,238 | 8,516 | — | 312,754 |
| Planning and implementation of construction projects | (8) | 55,696 | 55,816 | 111,504 |
| Central services and acquisition of supplies | 19,271 | 261 | — | 19,532 |
| Control and development of horse racing | 7,580 | — | — | 7,580 |
| Lotteries and financial assistance to major exhibitions and fairs | 2,578 | 4 | 2 | 2,584 |
| Gaming policy, licensing and control | 3,369 | 161 | — | 3,530 |
| | 348,036 | 68,745 | 55,818 | 472,599 |
| Statutory appropriations: | | | | |
| Public Works, Supply and Services Revolving Fund | (23,973) | 16,266 | — | (7,707) |
| Department of Public Works, Supply and Services Act | — | 16,174 | — | 16,174 |
| | (23,973) | 32,440 | — | 8,467 |
| Department total | 324,063 | 101,185 | 55,818 | 481,066 |
| Transportation and Utilities: | | | | |
| oted appropriations: | | | | |
| Departmental support services | 10,572 | 131 | — | 10,703 |
| Construction and operation of transportation systems | 160,341 | 374,794 | 113,615 | 648,750 |
| Financial assistance to Alberta Resources Railway | 227 | — | — | 227 |
| Development and support of utilities services | 4,561 | 406 | 32,641 | 37,608 |
| | 175,701 | 375,331 | 146,256 | 697,288 |
| Statutory appropriations: | | | | |
| Transportation Revolving Fund | (9,464) | 11,777 | — | 2,313 |
| Gas Alberta Operating Fund | 3,499 | 7 | — | 3,506 |
| | (5,965) | 11,784 | — | 5,819 |
| Department total | 169,736 | 387,115 | 146,256 | 703,107 |
| Revenue: | | | | |
| oted appropriations: | | | | |
| Departmental support services | 8,055 | 180 | — | 8,235 |
| Revenue collection and rebates | 82,749 | 127 | — | 82,876 |
| Financial management, planning and central services | 30,372 | 275 | — | 30,647 |
| Consumer services | 7,664 | — | — | 7,664 |
| Consumer standards | 4,311 | 25 | — | 4,336 |
| Regulation of securities markets | 4,072 | 51 | — | 4,123 |
| | 137,223 | 658 | — | 137,881 |
| Statutory appropriations: | | | | |
| Treasury Revolving Fund | (10) | 4 | — | (6) |
| Land Purchase Fund | (756) | 12,018 | — | 11,262 |
| Farm Credit Stability Fund Act | 42,349 | — | — | 42,349 |
| Small Business Term Assistance Fund Act | 1,858 | — | — | 1,858 |
| Corporate tax interest refunds | 13,244 | — | — | 13,244 |
| Pension Plan Administration Fund | (63) | 337 | — | 274 |
| Pension liability funding | 8,460 | — | — | 8,460 |
| Debt servicing costs | 1,216,850 | — | — | 1,216,850 |
| | 1,281,932 | 12,359 | — | 1,294,291 |
| Department total | 1,419,155 | 13,017 | — | 1,432,172 |
| | \$12,374,738 | \$ 552,783 | \$ 313,629 | \$13,241,150 |
| Primary: | | | | |
| oted appropriations | \$10,893,593 | \$ 494,405 | \$ 313,629 | \$11,701,627 |
| Statutory appropriations | 1,481,145 | 58,378 | — | 1,539,523 |
| | \$12,374,738 | \$ 552,783 | \$ 313,629 | \$13,241,150 |

BUDGETARY EXPENDITURE BY PROGRAM AND OBJECT

| | In thousands | | | | | | Total 1992 |
|---|--|-----------------------------|-----------|----------------------------------|----------|---------------|---------------|
| | Salaries, Wages and Employee Benefits | Supplies and Services | Grants | Purchase of Capital Assets | Other | Total 1993 | |
| Legislative Assembly: | | | | | | | |
| Support to the Legislative Assembly | \$ 8,074 | \$ 6,579 | \$ 2 | \$ 475 | \$ 7,023 | \$ 22,153 | \$ 22,863 |
| Office of the Auditor General | 8,221 | 3,332 | — | 126 | — | 11,679 | 11,135 |
| Office of the Ombudsman | 945 | 239 | — | 27 | — | 1,211 | 1,139 |
| Office of the Chief Electoral Officer | 462 | 626 | — | 3 | — | 1,091 | 667 |
| Office of the Ethics Commissioner | 118 | 35 | — | 16 | — | 169 | — |
| | 17,820 | 10,811 | 2 | 647 | 7,023 | 36,303 | 35,804 |
| Departments: | | | | | | | |
| Advanced Education and Career Development: | | | | | | | |
| Departmental support services | 7,905 | 3,729 | 26 | 308 | 88 | 12,056 | 12,030 |
| Assistance to higher and further educational institutions | 49,301 | 15,121 | 913,753 | 887 | — | 979,062 | 947,599 |
| Financial assistance to students | 4,282 | 1,384 | 73,142 | 548 | 12,347 | 91,703 | 89,713 |
| Skills development and employment services | 30,846 | 18,799 | 36,168 | 713 | — | 86,526 | 84,277 |
| | 92,334 | 39,033 | 1,023,089 | 2,456 | 12,435 | 1,169,347 | 1,133,619 |
| Agriculture, Food and Rural Development: | | | | | | | |
| Departmental support services | 7,293 | 2,718 | 698 | 511 | 96 | 11,316 | 11,696 |
| Planning and development | 12,751 | 4,058 | 551 | 224 | 1 | 17,585 | 18,817 |
| Support for production, processing and marketing | 27,542 | 7,886 | 13,936 | 613 | — | 49,977 | 52,236 |
| Field services | 28,394 | 7,185 | 7,447 | 397 | — | 43,423 | 42,501 |
| Farm income support | 3,700 | 1,308 | 91,302 | 139 | — | 96,449 | 128,972 |
| Agricultural research assistance | — | — | 860 | — | — | 860 | 850 |
| Crop insurance assistance | — | — | 123,619 | — | — | 123,619 | 108,253 |
| Agricultural development lending assistance | — | — | 62,967 | — | — | 62,967 | 70,000 |
| | 79,680 | 23,155 | 301,380 | 1,884 | 97 | 406,196 | 433,325 |
| Community Development: | | | | | | | |
| Voted appropriations: | | | | | | | |
| Departmental support services | 2,539 | 692 | — | 53 | 48 | 3,332 | 3,224 |
| Cultural development | 4,287 | 1,541 | 12,306 | 359 | — | 18,493 | 18,239 |
| Historical resources development | 11,858 | 4,479 | 3,408 | 177 | — | 19,922 | 21,318 |
| Multiculturalism development | 1,010 | 134 | — | 13 | 19 | 1,176 | 1,263 |
| Individual's rights protection | 1,148 | 502 | — | 20 | — | 1,670 | 2,037 |
| Recreation development | 5,478 | 2,014 | 27,292 | 17 | — | 34,801 | 38,950 |
| Coordination of programs for seniors | 550 | 623 | 91 | 11 | 52 | 1,327 | 1,212 |
| | 26,870 | 9,985 | 43,097 | 650 | 119 | 80,721 | 86,244 |
| Statutory appropriations: | | | | | | | |
| Culture and Multiculturalism Revolving Fund | — | 2 | — | — | (103) | (101) | (5) |
| Department total | 26,870 | 9,987 | 43,097 | 650 | 16 | 80,620 | 86,199 |
| Economic Development and Tourism: | | | | | | | |
| Voted appropriations: | | | | | | | |
| Departmental support services | 9,412 | 4,365 | 140 | 205 | 134 | 14,256 | 14,133 |
| Business and trade development | 12,462 | 10,272 | 4,719 | 159 | — | 27,612 | 26,644 |
| Financing - economic development projects | — | — | — | — | 25,000 | 25,000 | 34 |
| Small business interest shielding assistance | — | — | — | — | — | — | 4,04 |
| Western economic partnership agreements | 187 | 6,904 | 5,140 | 65 | — | 12,296 | — |
| Financial assistance to Alberta Opportunity Company | — | — | 14,100 | — | 2,000 | 16,100 | 19,54 |
| Employment and settlement services | 1,010 | 554 | 1,813 | — | — | 3,377 | 3,57 |
| Tourism | 7,148 | 8,493 | 703 | 72 | 15 | 16,431 | 25,70 |
| Financing of technology and research projects | — | — | 200,477 | — | 129 | 200,606 | 24,43 |
| Natural sciences and engineering research | — | — | 27,925 | — | — | 27,925 | 25,99 |
| Less: capitalized as a voted non-budgetary disbursement | — | — | (186,627) | — | (27,000) | (213,627) | (3,84) |
| | 30,219 | 30,588 | 68,390 | 501 | 278 | 129,976 | 140,57 |
| Statutory appropriations: | | | | | | | |
| Tourism, Parks and Recreation Revolving Fund | — | 72 | — | — | (52) | 20 | (1) |
| Department total | 30,219 | 30,660 | 68,390 | 501 | 226 | 129,996 | 140,57 |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.0.3 (cont'd)

BUDGETARY EXPENDITURE BY PROGRAM AND OBJECT (cont'd)

| | In thousands | | | | | | |
|---|--|-----------------------------|-----------|----------------------------------|-------|---------------|---------------|
| | Salaries, Wages and Employee Benefits | Supplies and Services | Grants | Purchase of Capital Assets | Other | Total 1993 | Total 1992 |
| Education: | | | | | | | |
| Voted appropriations: | | | | | | | |
| Departmental support services | \$ 9,613 | \$ 5,075 | \$ 368 | \$ 398 | \$ 51 | \$ 15,505 | \$ 13,385 |
| Financial assistance to schools | 1,539 | 101 | 1,575,834 | — | — | 1,577,474 | 1,477,374 |
| Development and delivery of education programs | 23,398 | 18,729 | 88 | 467 | — | 42,682 | 41,106 |
| | 34,550 | 23,905 | 1,576,290 | 865 | 51 | 1,635,661 | 1,531,865 |
| Statutory appropriations: | | | | | | | |
| Education Revolving Fund | — | (1,423) | — | 795 | (192) | (820) | (831) |
| Department total | 34,550 | 22,482 | 1,576,290 | 1,660 | (141) | 1,634,841 | 1,531,034 |
| Energy: | | | | | | | |
| Voted appropriations: | | | | | | | |
| Departmental support services | 10,021 | 3,183 | 25 | 159 | 69 | 13,457 | 10,609 |
| Minerals management | 17,996 | 11,303 | 2,848 | 781 | — | 32,928 | 32,393 |
| Assistance for oil sands projects | — | — | — | — | — | — | 25,189 |
| Oil sands research assistance | 2,886 | 880 | 15,582 | — | 2 | 19,350 | 10,955 |
| Petroleum marketing and market research | — | — | 7,135 | — | — | 7,135 | 7,285 |
| Oil sands equity management | 799 | 327 | 201 | 70 | 15 | 1,412 | 1,078 |
| Public utilities regulation | — | — | 1,190 | — | — | 1,190 | 950 |
| | 31,702 | 15,693 | 26,981 | 1,010 | 86 | 75,472 | 88,459 |
| Statutory appropriations: | | | | | | | |
| Petroleum Incentives Program Act | — | — | — | — | — | — | 191 |
| Department total | 31,702 | 15,693 | 26,981 | 1,010 | 86 | 75,472 | 88,650 |
| Environmental Protection: | | | | | | | |
| Voted appropriations: | | | | | | | |
| Departmental support services | 13,119 | 4,568 | 119 | 411 | 105 | 18,322 | 20,911 |
| Environmental protection, enhancement and research | 26,858 | 16,147 | 7,300 | 1,610 | — | 51,915 | 48,809 |
| Water resources management | 25,254 | 18,919 | 3,906 | 516 | — | 48,595 | 46,241 |
| Special waste management assistance | — | — | 28,539 | — | — | 28,539 | 28,341 |
| Fish and wildlife conservation | 19,845 | 7,960 | 1,840 | 448 | — | 30,093 | 27,949 |
| Forest resources management | 58,146 | 50,017 | 311 | 1,029 | — | 109,503 | 108,518 |
| Public lands management and land information services | 16,577 | 10,768 | 1,800 | 703 | 3 | 29,851 | 34,881 |
| Provincial parks | 18,018 | 12,086 | — | 151 | — | 30,255 | 28,100 |
| Kananaskis Country management | 7,837 | 3,894 | — | 152 | — | 11,883 | 11,780 |
| Overview and coordination of environmental conservation | 1,021 | — | 562 | — | — | 1,583 | 1,639 |
| | 186,675 | 124,359 | 44,377 | 5,020 | 108 | 360,539 | 357,169 |
| Statutory appropriations: | | | | | | | |
| Water Resources Revolving Fund | — | 21 | — | 478 | (689) | (190) | 16 |
| Forestry, Lands and Wildlife Revolving Fund | — | 767 | — | 521 | 691 | 1,979 | 802 |
| | — | 788 | — | 999 | 2 | 1,789 | 818 |
| Department total | 186,675 | 125,147 | 44,377 | 6,019 | 110 | 362,328 | 357,987 |

Statement No. 2.0.3 (cont'd)

BUDGETARY EXPENDITURE BY PROGRAM AND OBJECT (cont'd)

| | In thousands | | | | | | Total 1993 | Total 1992 |
|--|--|-----------------------------|-----------|----------------------------------|--------|-----------|---------------|---------------|
| | Salaries, Wages and Employee Benefits | Supplies and Services | Grants | Purchase of Capital Assets | Other | | | |
| Executive Council: | | | | | | | | |
| Voted appropriations: | | | | | | | | |
| Executive council administration | \$ 3,021 | \$ 1,179 | \$ — | \$ 58 | \$ 103 | \$ 4,361 | \$ 3,999 | |
| Northern development | 990 | 925 | 4,221 | 180 | 17 | 6,333 | 6,695 | |
| Energy resources conservation | — | — | 20,700 | — | — | 20,700 | 19,500 | |
| Coordination and advice respecting women's issues | 700 | 334 | 40 | 12 | — | 1,086 | 1,160 | |
| Water resources advisory services | 192 | 225 | — | 1 | 17 | 435 | 581 | |
| Disaster services and dangerous goods control | 4,651 | 2,530 | 36,660 | 50 | — | 43,891 | 44,934 | |
| Public service employee relations | 276 | 148 | — | — | — | 424 | 471 | |
| Development of policy and legislation for professions and occupations | 658 | 317 | — | 10 | 15 | 1,000 | 1,071 | |
| Public affairs | 8,770 | 3,584 | — | 30 | 3 | 12,387 | 11,915 | |
| Premier's council in support of Alberta families | 231 | 258 | — | 2 | 18 | 509 | 596 | |
| Premier's council on the status of persons with disabilities | 294 | 444 | — | 7 | — | 745 | 664 | |
| Occupational health and safety services | 9,214 | 2,952 | 2 | 124 | 39 | 12,331 | 12,198 | |
| Workers' compensation | — | — | 8,200 | — | — | 8,200 | 10,900 | |
| Metis settlements accord | 150 | 567 | 6,481 | 1 | — | 7,199 | 6,549 | |
| Natural resources conservation | — | — | 1,669 | — | — | 1,669 | 2,354 | |
| Multi-media education services | — | — | 17,100 | — | — | 17,100 | 16,800 | |
| Personnel administration | 7,060 | 2,467 | — | 145 | — | 9,672 | 9,767 | |
| Alcohol and drug abuse - treatment, prevention and education | — | — | 32,186 | — | — | 32,186 | 33,265 | |
| | 36,207 | 15,930 | 127,259 | 620 | 212 | 180,228 | 183,419 | |
| Statutory appropriations: | | | | | | | | |
| Metis Settlements Accord Implementation Act | — | — | 30,000 | — | — | 30,000 | 30,000 | |
| Personnel Administration Office Revolving Fund | — | 9 | — | 1 | 234 | 244 | (39) | |
| | — | 9 | 30,000 | 1 | 234 | 30,244 | 29,961 | |
| Department total | 36,207 | 15,939 | 157,259 | 621 | 446 | 210,472 | 213,380 | |
| Family and Social Services: | | | | | | | | |
| Departmental support services | 26,625 | 7,211 | 131 | 1,112 | 58 | 35,137 | 34,006 | |
| Income support to individuals and families | 53,735 | 13,577 | 1,164,375 | 3,881 | — | 1,235,568 | 1,113,237 | |
| Social support to individuals and families | 142,769 | 230,867 | 101,257 | 1,810 | 16 | 476,719 | 461,150 | |
| Native affairs | 1,143 | 507 | 2,934 | 24 | — | 4,608 | 4,016 | |
| | 224,272 | 252,162 | 1,268,697 | 6,827 | 74 | 1,752,032 | 1,612,409 | |
| Federal and Intergovernmental Affairs: | | | | | | | | |
| Intergovernmental coordination and research | 7,175 | 3,108 | 333 | 157 | 49 | 10,822 | 10,961 | |
| Health: | | | | | | | | |
| Departmental support services | 16,856 | 7,739 | 2,102 | 598 | 66 | 27,361 | 25,537 | |
| Health care insurance | 15,622 | 14,916 | 629,997 | 541 | — | 661,076 | 633,070 | |
| Financial assistance for acute care | 4,444 | 1,289 | 2,036,759 | 36 | — | 2,042,528 | 1,943,260 | |
| Financial assistance for long-term care | 1,639 | 1,171 | 472,140 | — | — | 474,950 | 451,331 | |
| Community health services | 10,830 | 10,989 | 234,010 | 38 | — | 255,867 | 246,548 | |
| Mental health services | 30,268 | 7,667 | 16,204 | 140 | — | 54,279 | 52,325 | |
| | 79,659 | 43,771 | 3,391,212 | 1,353 | 66 | 3,516,061 | 3,352,071 | |
| Justice: | | | | | | | | |
| Departmental support services | 14,666 | 2,753 | — | 186 | 91 | 17,696 | 17,415 | |
| Court services | 54,820 | 14,735 | 372 | 714 | — | 70,641 | 68,767 | |
| Legal services | 29,296 | 9,675 | 459 | 181 | — | 39,611 | 40,630 | |
| Support for legal aid | — | — | 28,520 | — | — | 28,520 | 19,986 | |
| Protection and administration of property rights | 18,698 | 7,742 | — | 385 | — | 26,825 | 25,710 | |
| Fatality inquiries | 2,659 | 1,258 | — | 219 | — | 4,136 | 4,268 | |
| Crimes compensation | 102 | 149 | 1,334 | — | — | 1,585 | 1,466 | |
| Correctional services | 88,027 | 32,226 | — | 344 | — | 120,597 | 119,806 | |
| Law enforcement | 7,916 | 83,592 | 34,089 | 29 | — | 125,626 | 120,207 | |
| Motor vehicle registration and driver licensing | 12,173 | 12,091 | 225 | 898 | — | 25,387 | 25,665 | |
| | 228,357 | 164,221 | 64,999 | 2,956 | 91 | 460,624 | 443,920 | |
| Labour: | | | | | | | | |
| Departmental support services | 3,425 | 2,056 | — | 276 | 52 | 5,809 | 5,292 | |
| Work and safety standards | 3,350 | 586 | 8 | — | — | 3,944 | 4,179 | |
| Work and safety client services | 14,485 | 2,983 | 1 | 81 | — | 17,550 | 16,966 | |
| Labour relations adjudication and regulation | 1,305 | 465 | 1 | 49 | — | 1,820 | 1,783 | |
| | 22,565 | 6,090 | 10 | 406 | 52 | 29,123 | 28,220 | |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.0.3 (cont'd)

BUDGETARY EXPENDITURE BY PROGRAM AND OBJECT (cont'd)

| | In thousands | | | | | | |
|---|--|-----------------------------|----------------|----------------------------------|-----------------|----------------|----------------|
| | Salaries, Wages and Employee Benefits | Supplies and Services | Grants | Purchase of Capital Assets | Other | Total 1993 | Total 1992 |
| Municipal Affairs: | | | | | | | |
| Statutory appropriations: | | | | | | | |
| Departmental support services | \$ 9,965 | \$ 3,371 | \$ 148 | \$ 760 | \$ 52 | \$ 14,296 | \$ 13,176 |
| Financial support for municipal programs | — | — | 159,139 | — | — | 159,139 | 219,484 |
| Alberta property tax reduction plan - rebates to individuals | 607 | 637 | 125,546 | — | — | 126,790 | 123,636 |
| Support to community planning services | 2,844 | 613 | 6,293 | — | — | 9,750 | 9,063 |
| Administrative and technical support to municipalities | 15,300 | 2,900 | 871 | 27 | 15 | 19,113 | 17,954 |
| Regulatory boards | 1,526 | 591 | — | — | — | 2,117 | 1,859 |
| Administration of housing programs | 16,606 | 6,085 | 31,659 | 1,252 | — | 55,602 | 67,468 |
| Housing and mortgage assistance for Albertans | — | — | 163,947 | — | — | 163,947 | 159,159 |
| | 46,848 | 14,197 | 487,603 | 2,039 | 67 | 550,754 | 611,799 |
| Statutory appropriations: | | | | | | | |
| Alberta local employment transfer | — | — | 199,814 | — | — | 199,814 | — |
| Department total | 46,848 | 14,197 | 687,417 | 2,039 | 67 | 750,568 | 611,799 |
| Public Works, Supply and Services: | | | | | | | |
| Statutory appropriations: | | | | | | | |
| Departmental support services | 8,785 | 2,171 | — | 234 | 52 | 11,242 | 10,482 |
| Land assembly | 824 | 1,081 | — | 1,968 | — | 3,873 | 21,576 |
| Management of properties | 46,997 | 217,140 | 44,982 | 3,635 | — | 312,754 | 313,150 |
| Planning and implementation of construction projects | 15,426 | 39,604 | 55,816 | 658 | — | 111,504 | 128,276 |
| Central services and acquisition of supplies | 10,533 | 8,738 | — | 261 | — | 19,532 | 18,967 |
| Control and development of horse racing | — | — | 7,580 | — | — | 7,580 | 7,480 |
| Lotteries and financial assistance to major exhibitions and fairs | 171 | 38 | 2,371 | 4 | — | 2,584 | 2,076 |
| Gaming policy, licensing and control | 2,635 | 737 | — | 158 | — | 3,530 | 2,723 |
| | 85,371 | 269,509 | 110,749 | 6,918 | 52 | 472,599 | 504,730 |
| Statutory appropriations: | | | | | | | |
| Public Works, Supply and Services Revolving Fund | — | (52) | — | 16,266 | (23,921) | (7,707) | 1,045 |
| Department of Public Works, Supply and Services Act | — | — | — | 16,174 | — | 16,174 | 3,210 |
| | — | (52) | — | 32,440 | (23,921) | 8,467 | 4,255 |
| Department total | 85,371 | 269,457 | 110,749 | 39,358 | (23,869) | 481,066 | 508,985 |
| Transportation and Utilities: | | | | | | | |
| Statutory appropriations: | | | | | | | |
| Departmental support services | 7,877 | 2,633 | 15 | 131 | 47 | 10,703 | 11,345 |
| Construction and operation of transportation systems | 117,118 | 387,061 | 139,690 | 4,881 | — | 648,750 | 701,548 |
| Financial assistance to Alberta Resources Railway | — | — | 227 | — | — | 227 | 572 |
| Development and support of utilities services | 3,174 | 1,433 | 32,889 | 112 | — | 37,608 | 42,852 |
| | 128,169 | 391,127 | 172,821 | 5,124 | 47 | 697,288 | 756,317 |
| Statutory appropriations: | | | | | | | |
| Transportation Revolving Fund | — | (2,597) | — | 11,777 | (6,867) | 2,313 | (3,406) |
| Gas Alberta Operating Fund | — | 229 | — | 7 | 3,270 | 3,506 | (840) |
| | — | (2,368) | — | 11,784 | (3,597) | 5,819 | (4,246) |
| Department total | 128,169 | 388,759 | 172,821 | 16,908 | (3,550) | 703,107 | 752,071 |

Statement No. 2.0.3 (cont'd)

BUDGETARY EXPENDITURE BY PROGRAM AND OBJECT (cont'd)

| | In thousands | | | | | | Total 1993 | Total 1992 |
|---|--|-----------------------------|--------------|----------------------------------|--------------|--------------|---------------|---------------|
| | Salaries, Wages and Employee Benefits | Supplies and Services | Grants | Purchase of Capital Assets | Other | | | |
| Treasury: | | | | | | | | |
| Voted appropriations: | | | | | | | | |
| Departmental support services | \$ 4,838 | \$ 3,002 | \$ 121 | \$ 180 | \$ 94 | \$ 8,235 | \$ 7,65 | |
| Revenue collection and rebates | 11,490 | 8,343 | 62,916 | 127 | — | 82,876 | 79,98 | |
| Financial management, planning and central services | 18,815 | 10,451 | 698 | 275 | 408 | 30,647 | 36,67 | |
| Pension advice and appeals | — | — | — | — | — | — | 42 | |
| Consumer services | 6,592 | 1,047 | — | 25 | — | 7,664 | 6,92 | |
| Consumer standards | 1,857 | 2,478 | — | — | 1 | 4,336 | 3,99 | |
| Regulation of securities markets | 2,634 | 1,438 | — | 51 | — | 4,123 | 4,41 | |
| | 46,226 | 26,759 | 63,735 | 658 | 503 | 137,881 | 140,06 | |
| Statutory appropriations: | | | | | | | | |
| Treasury Revolving Fund | — | — | — | 4 | (10) | (6) | (| |
| Land Purchase Fund | — | — | — | 12,018 | (756) | 11,262 | 4,12 | |
| Farm Credit Stability Fund Act | — | — | 42,349 | — | — | 42,349 | 56,01 | |
| Small Business Term Assistance Fund Act | — | — | 1,858 | — | — | 1,858 | 2,10 | |
| Alberta Government Telephones Reorganization Act | — | — | — | — | — | — | 36 | |
| Corporate tax interest refunds | — | — | — | — | 13,244 | 13,244 | 18,37 | |
| Pension Plan Administration Fund | — | — | — | 337 | (63) | 274 | — | |
| Pension liability funding | — | — | — | — | 8,460 | 8,460 | — | |
| Debt servicing costs | — | — | 159,201 | — | 1,057,649 | 1,216,850 | 1,135,67 | |
| | — | — | 203,408 | 12,359 | 1,078,524 | 1,294,291 | 1,216,65 | |
| Department total | 46,226 | 26,759 | 267,143 | 13,017 | 1,079,027 | 1,432,172 | 1,356,72 | |
| | \$1,404,699 | \$1,461,431 | \$ 9,204,246 | \$ 98,469 | \$ 1,072,305 | \$13,241,150 | \$12,697,72 | |
| Summary: | | | | | | | | |
| Voted appropriations | \$1,404,699 | \$1,464,403 | \$ 8,771,024 | \$ 40,091 | \$ 21,410 | \$11,701,627 | \$11,450,97 | |
| Statutory appropriations | — | (2,972) | 433,222 | 58,378 | 1,050,895 | 1,539,523 | 1,246,74 | |
| | \$1,404,699 | \$1,461,431 | \$ 9,204,246 | \$ 98,469 | \$ 1,072,305 | \$13,241,150 | \$12,697,72 | |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.0.4

DETAILS OF EXPENDITURE BY OBJECT

| | In thousands | | | | | | |
|---|-------------------------|--|---|--------------------------|--|--------------|-----------|
| | Legislative Assembly | Advanced Education and Career Development | Agriculture, Food and Rural Development | Community Development | Economic Development and Tourism | Education | Energy |
| Salaries, Wages and Employee Benefits: | | | | | | | |
| Salaries - permanent positions | \$ 8,039 | \$ 40,108 | \$ 55,525 | \$ 18,817 | \$ 20,331 | \$ 24,385 | \$ 21,662 |
| Salaries - non-permanent positions | 345 | 25,115 | 7,235 | 2,477 | 2,895 | 3,475 | 1,931 |
| Wages | 1,117 | 15,715 | 5,909 | 1,891 | 1,686 | 1,987 | 1,283 |
| Payments to contract employees | 5,952 | 280 | 860 | 325 | 1,198 | 195 | 2,501 |
| Employer contributions | 2,134 | 10,558 | 9,580 | 3,252 | 3,658 | 4,264 | 4,012 |
| Allowances and benefits | 233 | 558 | 571 | 108 | 451 | 244 | 313 |
| Total salaries, wages and employee benefits | 17,820 | 92,334 | 79,680 | 26,870 | 30,219 | 34,550 | 31,702 |
| Supplies and Services: | | | | | | | |
| Travel expenses | 1,732 | 1,405 | 3,863 | 1,038 | 2,813 | 1,150 | 865 |
| Transportation and maintenance of clients | — | 160 | — | — | 529 | 85 | — |
| Advertising | 258 | 325 | 268 | 58 | 340 | 27 | 66 |
| Insurance | — | 8 | 4 | 4 | 2 | 3 | 5 |
| Freight and postage | 357 | 596 | 829 | 284 | 1,104 | 769 | 231 |
| Contracts for construction | — | — | 208 | — | — | — | — |
| Rentals | 971 | 1,547 | 1,666 | 596 | 1,432 | 515 | 631 |
| Telephone and communications | 528 | 424 | 682 | 186 | 359 | 132 | 104 |
| Repairs and maintenance - machinery and equipment | 136 | 880 | 1,234 | 358 | 171 | 331 | 358 |
| Contract services including professional, technical and | | | | | | | |
| labour services | 4,590 | 23,004 | 4,990 | 4,121 | 18,104 | 14,289 | 4,968 |
| Data processing services | 201 | 1,648 | 927 | 95 | 219 | 1,851 | 5,611 |
| Postage | 86 | 60 | 161 | 93 | 488 | 46 | 55 |
| Other purchased services | 491 | 3,814 | 4,438 | 1,619 | 2,782 | 2,963 | 1,819 |
| Materials and supplies | 1,461 | 5,162 | 3,885 | 1,535 | 2,317 | 321 | 980 |
| Total supplies and services | 10,811 | 39,033 | 23,155 | 9,987 | 30,660 | 22,482 | 15,693 |
| Grants: | | | | | | | |
| Grants to individuals | — | 96,665 | 94,795 | — | 124 | 88 | 30 |
| Grants to businesses | — | 5,087 | 9,370 | — | 5,472 | — | 1,878 |
| Grants to non-profit organizations | — | 26,931 | 3,771 | 11,329 | 5,319 | 44,700 | 699 |
| Grants to own funds and agencies | — | 887,934 | 188,152 | 3,398 | 44,691 | 1,220,894 | 24,374 |
| Grants to other levels of government | — | 6,460 | 5,292 | 28,370 | 484 | 310,608 | — |
| Other grants | 2 | 12 | — | — | 12,300 | — | — |
| Total grants | 2 | 1,023,089 | 301,380 | 43,097 | 68,390 | 1,576,290 | 26,981 |
| Base of Capital Assets: | | | | | | | |
| Purchase of real estate | — | — | — | — | — | — | — |
| Purchase of machinery and equipment | — | 79 | 567 | 32 | — | 162 | 12 |
| Purchase of data processing equipment | 526 | 2,225 | 1,255 | 267 | 419 | 1,532 | 993 |
| Purchase of audio-visual equipment | 2 | 50 | 6 | 309 | 6 | 37 | 2 |
| Purchase of reproduction equipment | 27 | — | 18 | — | — | 4 | — |
| Purchase of office equipment | 68 | 6 | 1 | 6 | 3 | (75) | 2 |
| Purchase of furniture | 24 | 48 | 3 | 17 | — | — | 1 |
| Purchase of vehicles | — | 6 | 20 | — | — | — | — |
| Purchase of other assets | — | 42 | 14 | 19 | 73 | — | — |
| Total purchase of capital assets | 647 | 2,456 | 1,884 | 650 | 501 | 1,660 | 1,010 |
| Other: | | | | | | | |
| Payments to Members of the | | | | | | | |
| Legislative Assembly and Executive Council | 7,023 | 88 | 97 | 119 | 149 | 51 | 86 |
| Pension payments | — | — | — | — | — | — | — |
| Interest and bank charges | — | 698 | — | — | — | — | — |
| Implementation of guarantees | — | 11,649 | — | — | — | — | — |
| Write-offs and losses | — | — | — | — | — | — | — |
| Additional pension contributions | — | — | — | — | — | — | — |
| Port Investment Fund | — | — | — | — | 129 | — | — |
| Petroleum Incentives Program Act | — | — | — | — | — | — | — |
| Hebimbiomed Ltd. | — | — | — | — | — | — | — |
| Northern Lite Canola Inc. | — | — | — | — | — | — | — |
| Revolving fund losses (profits) | — | — | — | (103) | (52) | (192) | — |
| Total other | 7,023 | 12,435 | 97 | 16 | 226 | (141) | 86 |
| | \$ 36,303 | \$ 1,169,347 | \$ 406,196 | \$ 80,620 | \$ 129,996 | \$ 1,634,841 | \$ 75,472 |
| Summary: | | | | | | | |
| Voted appropriations | \$ 36,303 | \$ 1,169,347 | \$ 406,196 | \$ 80,721 | \$ 129,976 | \$ 1,635,661 | \$ 75,472 |
| Statutory appropriations | — | — | — | (101) | 20 | (820) | — |
| | \$ 36,303 | \$ 1,169,347 | \$ 406,196 | \$ 80,620 | \$ 129,996 | \$ 1,634,841 | \$ 75,472 |

Statement No. 2.0.4 (cont')

DETAILS OF EXPENDITURE BY OBJECT (cont'd)

| | Environmental Protection | Executive Council | Family and Social Services | In thousands Federal and Inter- governmental Affairs | Health | Justice | Labour |
|--|-----------------------------|----------------------|----------------------------------|--|--------------|------------|----------|
| Salaries, Wages and Employee Benefits: | | | | | | | |
| Salaries - permanent positions | \$ 116,908 | \$ 26,475 | \$ 148,939 | \$ 2,717 | \$ 61,001 | \$ 174,002 | \$ 18,29 |
| Salaries - non-permanent positions | 16,759 | 1,650 | 32,927 | 517 | 3,408 | 5,815 | 45 |
| Wages | 30,073 | 1,515 | 13,116 | 1,498 | 3,962 | 10,702 | 47 |
| Payments to contract employees | 639 | 1,923 | 724 | 888 | 1,013 | 5,853 | 45 |
| Employer contributions | 20,815 | 4,420 | 28,003 | 909 | 10,009 | 31,248 | 2,75 |
| Allowances and benefits | 1,481 | 224 | 563 | 646 | 266 | 737 | 12 |
| Total salaries, wages and employee benefits | 186,675 | 36,207 | 224,272 | 7,175 | 79,659 | 228,357 | 22,56 |
| Supplies and Services: | | | | | | | |
| Travel expenses | 4,331 | 1,435 | 4,979 | 952 | 1,852 | 3,200 | 1,32 |
| Transportation and maintenance of clients | — | — | 156,495 | 1 | 1,005 | 106 | — |
| Advertising | 527 | 1,043 | 154 | 28 | 721 | 194 | 3 |
| Insurance | 67 | 1 | 5 | 3 | 1 | 8 | — |
| Freight and postage | 809 | 420 | 1,853 | 135 | 2,756 | 2,779 | 26 |
| Contracts for construction | 7,456 | — | — | — | — | — | — |
| Rentals | 28,317 | 547 | 1,352 | 217 | 560 | 1,682 | 23 |
| Telephone and communications | 3,268 | 245 | 1,311 | 245 | 267 | 839 | 13 |
| Repairs and maintenance - machinery and equipment | 8,930 | 378 | 1,499 | 52 | 559 | 2,136 | 16 |
| Contract services including professional, technical and labour services | 41,728 | 5,734 | 58,535 | 606 | 12,794 | 122,115 | 1,18 |
| Data processing services | 2,476 | 1,647 | 7,996 | 73 | 10,485 | 13,677 | 25 |
| Hosting | 98 | 213 | 62 | 175 | 45 | 53 | 4 |
| Other purchased services | 10,640 | 2,557 | 8,551 | 354 | 3,767 | 7,197 | 1,69 |
| Materials and supplies | 16,500 | 1,719 | 9,370 | 267 | 8,959 | 10,235 | 74 |
| Total supplies and services | 125,147 | 15,939 | 252,162 | 3,108 | 43,771 | 164,221 | 6,09 |
| Grants: | | | | | | | |
| Grants to individuals | 185 | 33,306 | 1,227,226 | — | 53,265 | 1,334 | — |
| Grants to businesses | 405 | 1,487 | — | — | 107,694 | — | — |
| Grants to non-profit organizations | 2,444 | 9,498 | 4,847 | 55 | 421,525 | 29,450 | — |
| Grants to own funds and agencies | 31,174 | 79,889 | — | — | 1,396,186 | — | — |
| Grants to other levels of government | 10,112 | 3,074 | 36,624 | 278 | 1,412,542 | 34,215 | — |
| Other grants | 57 | 30,005 | — | — | — | — | — |
| Total grants | 44,377 | 157,259 | 1,268,697 | 333 | 3,391,212 | 64,999 | — |
| Purchase of Capital Assets: | | | | | | | |
| Purchase of real estate | — | — | — | — | — | — | — |
| Purchase of machinery and equipment | 2,315 | 114 | 129 | — | 110 | 114 | — |
| Purchase of data processing equipment | 3,032 | 474 | 6,511 | 150 | 1,172 | 2,343 | 3 |
| Purchase of audio-visual equipment | 43 | 12 | 25 | — | 15 | 2 | — |
| Purchase of reproduction equipment | 11 | — | 29 | 6 | 35 | 118 | — |
| Purchase of office equipment | 29 | 5 | 38 | 1 | 12 | 159 | — |
| Purchase of furniture | 24 | 2 | 93 | — | 7 | 32 | — |
| Purchase of vehicles | 125 | — | — | — | — | — | — |
| Purchase of other assets | 440 | 14 | 2 | — | 2 | 188 | — |
| Total purchase of capital assets | 6,019 | 621 | 6,827 | 157 | 1,353 | 2,956 | 4 |
| Other: | | | | | | | |
| Payments to Members of the Legislative Assembly and Executive Council | 108 | 212 | 74 | 49 | 66 | 88 | — |
| Pension payments | — | — | — | — | — | — | — |
| Interest and bank charges | — | — | — | — | — | — | — |
| Implementation of guarantees | — | — | — | — | — | — | — |
| Write-offs and losses | — | — | — | — | — | 3 | — |
| Additional pension contributions | — | — | — | — | — | — | — |
| Spurt Investment Fund | — | — | — | — | — | — | — |
| Petroleum Incentives Program Act | — | — | — | — | — | — | — |
| Chembiomed Ltd. | — | — | — | — | — | — | — |
| Northern Lite Canola Inc. | — | — | — | — | — | — | — |
| Revolving fund losses (profits) | 2 | 234 | — | — | — | — | — |
| Total other | 110 | 446 | 74 | 49 | 66 | 91 | — |
| Summary: | | | | | | | |
| Voted appropriations | \$ 360,539 | \$ 180,228 | \$ 1,752,032 | \$ 10,822 | \$ 3,516,061 | \$ 460,624 | \$ 29,1 |
| Statutory appropriations | 1,789 | 30,244 | — | — | — | — | — |
| | \$ 362,328 | \$ 210,472 | \$ 1,752,032 | \$ 10,822 | \$ 3,516,061 | \$ 460,624 | \$ 29,1 |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.0.4 (cont'd)

DETAILS OF EXPENDITURE BY OBJECT (cont'd)

| | In thousands | | | | | |
|---|----------------------|---|------------------------------------|--------------|---------------|---------------|
| | Municipal Affairs | Public Works, Supply and Services | Transportation and Utilities | Treasury | Total 1993 | Total 1992 |
| Salaries, Wages and Employee Benefits: | | | | | | |
| Salaries - permanent positions | \$ 33,372 | \$ 62,203 | \$ 82,280 | \$ 36,310 | \$ 951,372 | \$ 972,105 |
| Salaries - non-permanent positions | 5,048 | 8,159 | 17,912 | 1,473 | 137,594 | 139,303 |
| Wages | 1,888 | 3,323 | 11,435 | 1,777 | 109,356 | 110,919 |
| Payments to contract employees | 402 | 429 | 438 | 648 | 24,721 | 23,734 |
| Employer contributions | 5,777 | 10,875 | 15,155 | 5,802 | 173,225 | 165,141 |
| Allowances and benefits | 361 | 382 | 949 | 216 | 8,431 | 7,687 |
| Total salaries, wages and employee benefits | 46,848 | 85,371 | 128,169 | 46,226 | 1,404,699 | 1,418,889 |
| Grants and Services: | | | | | | |
| Travel expenses | 2,201 | 1,641 | 5,153 | 649 | 40,580 | 44,691 |
| Transportation and maintenance of clients | — | — | — | — | 158,381 | 173,332 |
| Advertising | 97 | 126 | 474 | 112 | 4,857 | 8,717 |
| Insurance | 10 | 45 | 27 | 2,631 | 2,825 | 2,726 |
| Postage and freight | 261 | 1,616 | 424 | 1,073 | 16,565 | 17,309 |
| Contracts for construction | — | 32,909 | 251,115 | — | 291,688 | 307,742 |
| Utilities | 424 | 95,563 | 44,433 | 513 | 181,202 | 191,490 |
| Telephone and communications | 321 | 36,476 | 2,647 | 161 | 48,333 | 51,688 |
| Repairs and maintenance - machinery and equipment | 2,087 | 4,622 | 1,728 | 349 | 25,975 | 26,258 |
| Contract services including professional, technical and labour services | 3,223 | 55,763 | 15,892 | 8,548 | 400,188 | 371,148 |
| Data processing services | 482 | 2,024 | 4,928 | 7,300 | 61,896 | 58,014 |
| Printing | 86 | 24 | 37 | 50 | 1,876 | 2,117 |
| Other purchased services | 3,902 | 31,288 | 14,695 | 3,721 | 106,291 | 41,505 |
| Materials and supplies | 1,103 | 7,360 | 47,206 | 1,652 | 120,774 | 144,438 |
| Total supplies and services | 14,197 | 269,457 | 388,759 | 26,759 | 1,461,431 | 1,441,175 |
| Grants: | | | | | | |
| Grants to individuals | 154,602 | — | 1,030 | 63,592 | 1,726,246 | 1,660,419 |
| Grants to businesses | 199 | — | 8,064 | — | 139,656 | 132,709 |
| Grants to non-profit organizations | 2,599 | 2,371 | 2,459 | 121 | 568,123 | 287,704 |
| Grants to own funds and agencies | 170,239 | 63,396 | 996 | 203,430 | 4,314,753 | 5,556,406 |
| Grants to other levels of government | 359,778 | 44,982 | 160,272 | — | 2,413,091 | 1,024,987 |
| Other grants | — | — | — | — | 42,377 | 67,013 |
| Total grants | 687,417 | 110,749 | 172,821 | 267,143 | 9,204,246 | 8,729,238 |
| Purchase of Capital Assets: | | | | | | |
| Purchase of real estate | — | 18,137 | 4,215 | 12,018 | 34,370 | 31,532 |
| Purchase of machinery and equipment | 1,248 | 2,591 | 1,080 | — | 8,619 | 8,340 |
| Purchase of data processing equipment | 786 | 10,271 | 1,306 | 970 | 34,554 | 37,965 |
| Purchase of audio-visual equipment | 2 | 4 | 58 | — | 573 | 488 |
| Purchase of reproduction equipment | — | — | — | 8 | 256 | 590 |
| Purchase of office equipment | 1 | 6 | 6 | 19 | 291 | 1,205 |
| Purchase of furniture | 2 | 1,329 | 5 | — | 1,587 | 2,565 |
| Purchase of vehicles | — | 7,008 | 10,118 | — | 17,277 | 14,807 |
| Purchase of other assets | — | 12 | 120 | 2 | 942 | 703 |
| Total purchase of capital assets | 2,039 | 39,358 | 16,908 | 13,017 | 98,469 | 98,195 |
| Other: | | | | | | |
| Payments to Members of the Legislative Assembly and Executive Council | 67 | 52 | 47 | 95 | 8,523 | 8,662 |
| Pension payments | — | — | — | 12 | 12 | 13 |
| Interest and bank charges | — | — | — | 1,071,289 | 1,071,987 | 1,007,562 |
| Implementation of guarantees | — | — | — | — | 11,649 | 8,556 |
| Write-offs and losses | — | — | — | — | 3 | — |
| Additional pension contributions | — | — | — | 8,460 | 8,460 | — |
| Port Investment Fund | — | — | — | — | 129 | 180 |
| Petroleum Incentives Program Act | — | — | — | — | — | 191 |
| Embiomed Ltd. | — | — | — | — | — | 7,000 |
| Northern Lite Canola Inc. | — | — | — | — | — | 7,000 |
| Investing fund losses (profits) | — | (23,921) | (3,597) | (829) | (28,458) | (28,939) |
| Total other | 67 | (23,869) | (3,550) | 1,079,027 | 1,072,305 | 1,010,225 |
| | \$ 750,568 | \$ 481,066 | \$ 703,107 | \$ 1,432,172 | \$ 13,241,150 | \$ 12,697,722 |
| Summary: | | | | | | |
| Estimated appropriations | \$ 550,754 | \$ 472,599 | \$ 697,288 | \$ 137,881 | \$ 11,701,627 | \$ 11,450,979 |
| Statutory appropriations | 199,814 | 8,467 | 5,819 | 1,294,291 | 1,539,523 | 1,246,743 |
| | \$ 750,568 | \$ 481,066 | \$ 703,107 | \$ 1,432,172 | \$ 13,241,150 | \$ 12,697,722 |

The Legislative Assembly is the Parliament of Alberta, consisting of members who are elected by the people of Alberta. Through them Albertans make Provincial laws and provide money needed by the Government for the present and future good of the people of the Province. In keeping with the time-honoured tradition of parliamentary self-government, the Lieutenant Governor gives assent to the laws so made by Albertans.

Statement No. 2.1

LEGISLATIVE ASSEMBLY
STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Vote and Ref. No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expend) |
|----------------------|--|----------------|---------------------------|---------------------|-----------|---------------------|---------------|-----------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| 1 | Support to the Legislative Assembly | \$ 23,073,142 | \$ — | \$ — | \$ — | \$ 23,073,142 | \$ 22,152,448 | \$ 920,694 |
| 2 | Office of the Auditor General | 11,845,271 | — | — | — | 11,845,271 | 11,679,377 | 165,894 |
| 3 | Office of the Ombudsman | 1,298,100 | — | — | — | 1,298,100 | 1,210,548 | 87,552 |
| 4 | Office of the Chief Electoral Officer | 1,149,459 | — | 90,037 | — | 1,239,496 | 1,091,434 | 148,062 |
| 5 | Office of the Ethics Commissioner | 204,171 | — | — | — | 204,171 | 169,367 | 34,804 |
| | TOTAL 1993 | \$ 37,570,143 | \$ — | \$ 90,037 | \$ — | \$ 37,660,180 | \$ 36,303,174 | \$ 1,357,006 |
| | TOTAL 1992 | \$ 35,891,280 | \$ — | \$ 1,456,329 | \$ — | \$ 37,347,609 | \$ 35,804,282 | \$ 1,543,327 |

ERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.1.2

ISLATIVE ASSEMBLY
EMENT OF EXPENDITURE BY
GRAM AND OBJECT

| Program/Object | Estimates | Prior Year Liabilities | Funds Provided | | | Total Authorized | Expended | Unexpended (Over Expended) |
|---------------------------------------|---------------|---------------------------|---------------------|--------------|---------------|---------------------|--------------|-------------------------------|
| | | | Special Warrants | Transfers | | | | |
| Support to the Legislative Assembly | | | | | | | | |
| Salaries, wages and employee benefits | \$ 8,808,463 | \$ — | \$ — | \$ (405,663) | \$ 8,402,800 | \$ 8,074,008 | \$ 328,792 | |
| Supplies and services | 6,612,918 | — | — | 290,088 | 6,903,006 | 6,578,269 | 324,737 | |
| Grants | 3,200 | — | — | — | 3,200 | 2,100 | 1,100 | |
| Purchase of capital assets | 403,364 | — | — | 115,575 | 518,939 | 474,666 | 44,273 | |
| Other | 7,245,197 | — | — | — | 7,245,197 | 7,023,405 | 221,792 | |
| TOTAL 1993 | \$ 23,073,142 | \$ — | \$ — | \$ — | \$ 23,073,142 | \$ 22,152,448 | \$ 920,694 | |
| TOTAL 1992 | \$ 22,346,717 | \$ — | \$ 1,339,489 | \$ — | \$ 23,686,206 | \$ 22,862,992 | \$ 823,214 | |
| Office of the Auditor General | | | | | | | | |
| Salaries, wages and employee benefits | \$ 8,446,425 | \$ — | \$ — | \$ (125,000) | \$ 8,321,425 | \$ 8,221,356 | \$ 100,069 | |
| Supplies and services | 3,266,211 | — | — | 125,000 | 3,391,211 | 3,332,275 | 58,936 | |
| Grants | — | — | — | — | — | — | — | |
| Purchase of capital assets | 132,635 | — | — | — | 132,635 | 125,746 | 6,889 | |
| Other | — | — | — | — | — | — | — | |
| TOTAL 1993 | \$ 11,845,271 | \$ — | \$ — | \$ — | \$ 11,845,271 | \$ 11,679,377 | \$ 165,894 | |
| TOTAL 1992 | \$ 11,660,563 | \$ — | \$ — | \$ — | \$ 11,660,563 | \$ 11,134,982 | \$ 525,581 | |
| Office of the Ombudsman | | | | | | | | |
| Salaries, wages and employee benefits | \$ 1,048,100 | \$ — | \$ — | \$ (29,400) | \$ 1,018,700 | \$ 944,428 | \$ 74,272 | |
| Supplies and services | 242,000 | — | — | 10,000 | 252,000 | 239,053 | 12,947 | |
| Grants | — | — | — | — | — | — | — | |
| Purchase of capital assets | 8,000 | — | — | 19,400 | 27,400 | 27,067 | 333 | |
| Other | — | — | — | — | — | — | — | |
| TOTAL 1993 | \$ 1,298,100 | \$ — | \$ — | \$ — | \$ 1,298,100 | \$ 1,210,548 | \$ 87,552 | |
| TOTAL 1992 | \$ 1,250,800 | \$ — | \$ — | \$ — | \$ 1,250,800 | \$ 1,139,652 | \$ 111,148 | |
| Office of the Chief Electoral Officer | | | | | | | | |
| Salaries, wages and employee benefits | \$ 465,549 | \$ — | \$ — | \$ — | \$ 465,549 | \$ 462,629 | \$ 2,920 | |
| Supplies and services | 680,410 | — | 90,037 | — | 770,447 | 625,606 | 144,841 | |
| Grants | — | — | — | — | — | — | — | |
| Purchase of capital assets | 3,500 | — | — | — | 3,500 | 3,199 | 301 | |
| Other | — | — | — | — | — | — | — | |
| TOTAL 1993 | \$ 1,149,459 | \$ — | \$ 90,037 | \$ — | \$ 1,239,496 | \$ 1,091,434 | \$ 148,062 | |
| TOTAL 1992 | \$ 633,200 | \$ — | \$ 116,840 | \$ — | \$ 750,040 | \$ 666,656 | \$ 83,384 | |
| Office of the Ethics Commissioner | | | | | | | | |
| Salaries, wages and employee benefits | \$ 119,111 | \$ — | \$ — | \$ — | \$ 119,111 | \$ 117,746 | \$ 1,365 | |
| Supplies and services | 66,460 | — | — | — | 66,460 | 35,542 | 30,918 | |
| Grants | — | — | — | — | — | — | — | |
| Purchase of capital assets | 18,600 | — | — | — | 18,600 | 16,079 | 2,521 | |
| Other | — | — | — | — | — | — | — | |
| TOTAL 1993 | \$ 204,171 | \$ — | \$ — | \$ — | \$ 204,171 | \$ 169,367 | \$ 34,804 | |
| TOTAL 1992 | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | |
| Department Total 1993 | \$ 37,570,143 | \$ — | \$ 90,037 | \$ — | \$ 37,660,180 | \$ 36,303,174 | \$ 1,357,006 | |
| Department Total 1992 | \$ 35,891,280 | \$ — | \$ 1,456,329 | \$ — | \$ 37,347,609 | \$ 35,804,282 | \$ 1,543,327 | |

LEGISLATIVE ASSEMBLY
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|--|----------------------|----------------------|
| 1 | Support to the Legislative Assembly | | |
| 1.0.1 | Administration | \$ 565,907 | \$ 515,078 |
| 1.0.2 | House services | 1,070,416 | 1,075,131 |
| 1.0.3 | M.L.A. administration | 13,994,052 | 13,243,480 |
| 1.0.4 | Speaker and deputy speaker - office services | 344,130 | 317,236 |
| 1.0.5 | Government members' services | 1,562,194 | 1,556,681 |
| 1.0.6 | Official opposition services | 1,016,640 | 1,030,392 |
| 1.0.7 | Liberal opposition services | 527,539 | 549,897 |
| 1.0.8 | Legislature committees | 298,774 | 465,370 |
| 1.0.9 | Legislative interns | 93,022 | 84,880 |
| 1.0.10 | Hansard | 1,021,177 | 1,016,969 |
| 1.0.11 | Legislature library | 1,010,905 | 1,026,795 |
| 1.0.12 | Information systems | 686,722 | 719,553 |
| 1.0.13 | Visitor services | 399,117 | 418,338 |
| 1.0.14 | Electoral Boundaries Commission | 437,447 | 87,548 |
| | Caucus budget - Calgary-Buffalo | 45,100 | 45,100 |
| | | <u>23,073,142</u> | <u>22,152,448</u> |
| 2 | Office of the Auditor General | | |
| 2.0.1 | Office of the Auditor General | 11,845,271 | 11,679,377 |
| 3 | Office of the Ombudsman | | |
| 3.0.1 | Office of the Ombudsman | 1,298,100 | 1,210,548 |
| 4 | Office of the Chief Electoral Officer | | |
| 4.0.1 | Administrative support | 494,794 | 479,880 |
| 4.0.2 | Elections | 248,125 | 296,732 |
| 4.0.3 | Enumerations | 406,540 | 314,822 |
| | | <u>1,149,459</u> | <u>1,091,434</u> |
| 5 | Office of the Ethics Commissioner | | |
| 5.0.1 | Office of the Ethics Commissioner | 204,171 | 169,367 |
| | Department Total | <u>\$ 37,570,143</u> | <u>\$ 36,303,174</u> |

Statement No. 2.1.4

LEGISLATIVE ASSEMBLY

REVENUE

FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|-----------------------------|--------------------|-------------------|
| Fees, Permits and Licences: | | |
| Audit fees | \$ 963,860 | \$ 777,568 |
| Other | <u>3,000</u> | <u>1,590</u> |
| | <u>966,860</u> | <u>779,158</u> |
| Other Revenue: | | |
| Refunds of expenditure | 73,899 | 95,262 |
| Miscellaneous | <u>47,565</u> | <u>58,656</u> |
| | <u>121,464</u> | <u>153,918</u> |
| Total revenue | <u>\$1,088,324</u> | <u>\$ 933,076</u> |

The Department of Advanced Education and Career Development is responsible for the establishment, operation, administration and coordination of higher and further education programs, services and institutions; and for the development and implementation of government programs to ensure that Albertans, according to individual interests and capabilities, have the opportunity to participate in post-secondary education. The Department is also responsible for the establishment, operation, administration and coordination of government programs to ensure that Albertans, including newly arrived immigrants, have the opportunity to prepare for and take part in productive employment.

Statement No. 2.

ADVANCED EDUCATION AND CAREER DEVELOPMENT
STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Vote and Ref. No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expend) |
|----------------------|---|----------------------|---------------------------|---------------------|-------------|---------------------|------------------|-----------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| 1 | Departmental Support Services | \$ 12,546,594 | \$ — | \$ — | \$ 176,000 | \$ 12,722,594 | \$ 12,056,433 | \$ 666,161 |
| 2 | Assistance to Higher and Further Educational Institutions | | | | | | | |
| 2.1 | Program Support | 49,788,170 | — | — | (1,746,000) | 48,042,170 | 46,990,656 | 1,051,514 |
| 2.2 | Provincially Administered Institutions - Operating | 48,210,700 | — | — | (90,000) | 48,120,700 | 46,928,391 | 1,192,309 |
| 2.3 | Private Colleges - Operating | 9,477,000 | — | — | — | 9,477,000 | 9,476,909 | 9,091 |
| 2.4 | Technical Institutes - Operating | 138,290,300 | — | — | — | 138,290,300 | 138,259,054 | 31,246 |
| 2.5 | Public Colleges - Operating | 183,889,900 | — | — | 1,000,000 | 184,889,900 | 184,591,812 | 298,088 |
| 2.6 | Universities - Operating | 490,724,600 | — | — | — | 490,724,600 | 490,719,968 | 4,632 |
| 2.7 | Hospital-Based Nursing Education - Operating | 13,885,300 | — | — | — | 13,885,300 | 13,865,287 | 20,013 |
| 2.8 | Post-Secondary Institutions - Capital | 48,237,800 | — | — | 90,000 | 48,327,800 | 48,230,180 | 97,620 |
| | | 982,503,770 | — | — | (746,000) | 981,757,770 | 979,062,257 | 2,695,513 |
| 3 | Financial Assistance to Students | 90,342,000 | — | — | 2,070,000 | 92,412,000 | 91,702,736 | 709,264 |
| 4 | Skills Development and Employment Services | | | | | | | |
| 4.1 | Regional Program Delivery | 15,162,592 | — | — | 37,277 | 15,199,869 | 14,891,164 | 308,705 |
| 4.2 | Apprenticeship and Occupational Training | 8,345,794 | — | — | — | 8,345,794 | 8,176,415 | 169,379 |
| 4.3 | Pre-employment Training | 40,418,733 | — | — | 419,763 | 40,838,496 | 39,247,650 | 1,590,846 |
| 4.4 | Information Services | 3,850,870 | — | — | (12,000) | 3,838,870 | 3,653,674 | 185,196 |
| 4.5 | Regional and Sectoral Training | 8,095,050 | — | — | (1,815,040) | 6,280,010 | 5,255,674 | 1,024,336 |
| 4.6 | Work Experience Programs | 16,039,750 | — | — | (130,000) | 15,909,750 | 15,301,488 | 608,262 |
| | | 91,912,789 | — | — | (1,500,000) | 90,412,789 | 86,526,065 | 3,886,724 |
| | TOTAL 1993 | \$ 1,177,305,153 (b) | \$ — | \$ — | \$ — | \$ 1,177,305,153 | \$ 1,169,347,491 | \$ 7,957,662 |
| | TOTAL 1992 (a) | \$ 1,157,275,786 | \$ — | \$ — | \$ — | \$ 1,157,275,786 | \$ 1,133,619,118 | \$ 23,656,668 |

(a) The 1992 figures have been restated where necessary to conform to the 1993 presentation.

(b) Includes \$102,300,153 transferred from Career Development and Employment.

ERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.2.2

ANCED EDUCATION AND CAREER DEVELOPMENT
EMENT OF EXPENDITURE BY
GRAM AND OBJECT

| Program/Object | Funds Provided | | | | | Expended | Unexpended (Over Expended) |
|---|-----------------------------|---------------------------|---------------------|-----------------------|-------------------------|-------------------------|-------------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | |
| Departmental Support | | | | | | | |
| Services | | | | | | | |
| Salaries, wages and employee benefits | \$ 8,261,393 | \$ — | \$ — | \$ — | \$ 8,261,393 | \$ 7,905,257 | \$ 356,136 |
| Supplies and services | 3,726,501 | — | — | 170,000 | 3,896,501 | 3,729,422 | 167,079 |
| Grants | 26,000 | — | — | — | 26,000 | 25,971 | 29 |
| Purchase of capital assets | 427,900 | — | — | 6,000 | 433,900 | 307,617 | 126,283 |
| Other | 104,800 | — | — | — | 104,800 | 88,166 | 16,634 |
| TOTAL 1993 | \$ 12,546,594 | \$ — | \$ — | \$ 176,000 | \$ 12,722,594 | \$ 12,056,433 | \$ 666,161 |
| TOTAL 1992 (a) | \$ 12,326,644 | \$ — | \$ — | \$ — | \$ 12,326,644 | \$ 12,029,954 | \$ 296,690 |
| Assistance to Higher and Further Educational Institutions | | | | | | | |
| Salaries, wages and employee benefits | \$ 52,285,970 | \$ — | \$ — | \$ 444,194 | \$ 52,730,164 | \$ 49,301,391 | \$ 3,428,773 |
| Supplies and services | 14,033,205 | — | — | (384,194) | 13,649,011 | 15,120,649 | (1,471,638) |
| Grants | 915,240,235 | — | — | (896,000) | 914,344,235 | 913,753,091 | 591,144 |
| Purchase of capital assets | 944,360 | — | — | 90,000 | 1,034,360 | 887,126 | 147,234 |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 982,503,770 | \$ — | \$ — | \$ (746,000) | \$ 981,757,770 | \$ 979,062,257 | \$ 2,695,513 |
| TOTAL 1992 (a) | \$ 953,176,844 | \$ — | \$ — | \$ — | \$ 953,176,844 | \$ 947,598,698 | \$ 5,578,146 |
| Financial Assistance to Students | | | | | | | |
| Salaries, wages and employee benefits | \$ 4,428,000 | \$ — | \$ — | \$ (150,000) | \$ 4,278,000 | \$ 4,281,580 | \$ (3,580) |
| Supplies and services | 1,377,400 | — | — | 48,000 | 1,425,400 | 1,384,460 | 40,940 |
| Grants | 75,197,200 | — | — | (1,698,000) | 73,499,200 | 73,141,820 | 357,380 |
| Purchase of capital assets | 37,400 | — | — | 570,000 | 607,400 | 547,706 | 59,694 |
| Other | 9,302,000 | — | — | 3,300,000 | 12,602,000 | 12,347,170 | 254,830 |
| TOTAL 1993 | \$ 90,342,000 | \$ — | \$ — | \$ 2,070,000 | \$ 92,412,000 | \$ 91,702,736 | \$ 709,264 |
| TOTAL 1992 | \$ 95,743,900 | \$ — | \$ — | \$ — | \$ 95,743,900 | \$ 89,713,461 | \$ 6,030,439 |
| Skills Development and Employment Services | | | | | | | |
| Salaries, wages and employee benefits | \$ 32,666,311 | \$ — | \$ — | \$ (414,066) | \$ 32,252,245 | \$ 30,845,772 | \$ 1,406,473 |
| Supplies and services | 14,573,170 | — | — | 4,258,140 | 18,831,310 | 18,798,469 | 32,841 |
| Grants | 43,990,408 | — | — | (5,444,074) | 38,546,334 | 36,168,250 | 2,378,084 |
| Purchase of capital assets | 682,900 | — | — | 100,000 | 782,900 | 713,574 | 69,326 |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 91,912,789 | \$ — | \$ — | \$ (1,500,000) | \$ 90,412,789 | \$ 86,526,065 | \$ 3,886,724 |
| TOTAL 1992 (a) | \$ 96,028,398 | \$ — | \$ — | \$ — | \$ 96,028,398 | \$ 84,277,005 | \$ 11,751,393 |
| Department Total 1993 | \$ 1,177,305,153 (b) | \$ — | \$ — | \$ — | \$ 1,177,305,153 | \$ 1,169,347,491 | \$ 7,957,662 |
| Department Total 1992 (a) | \$ 1,157,275,786 | \$ — | \$ — | \$ — | \$ 1,157,275,786 | \$ 1,133,619,118 | \$ 23,656,668 |

1992 figures have been restated where necessary to conform to the 1993 presentation.
Includes \$102,300,153 transferred from Career Development and Employment.

ADVANCED EDUCATION AND CAREER DEVELOPMENT STATEMENT OF EXPENDITURE BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended | Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|---|-------------------|-------------------|----------------------|--|--------------------|----------------|
| 1 | Departmental Support Services | | | 2.6 | Universities - Operating | | |
| 1.0.1 | Minister's office | \$ 233,900 | \$ 268,940 | 2.6.1 | Athabasca University | \$ 17,516,500 | \$ 17,516 |
| 1.0.2 | Minister's committees | 249,700 | 176,000 | 2.6.2 | University of Alberta | 261,146,800 | 261,142 |
| 1.0.3 | General administration | 8,621,360 | 8,517,326 | 2.6.3 | University of Calgary | 162,791,400 | 162,791 |
| 1.0.4 | Information and policy services | 3,170,302 | 2,862,931 | 2.6.4 | University of Lethbridge | 35,328,100 | 35,328 |
| 1.0.5 | Former minister's office | 271,332 | 231,236 | 2.6.5 | Banff Centre | 13,941,800 | 13,941 |
| | | <u>12,546,594</u> | <u>12,056,433</u> | 2.7 | Hospital-Based Nursing Education - Operating | | |
| 2 | Assistance to Higher and Further Educational Institutions | | | 2.7.2 | Alberta Hospital Ponoka | 947,400 | 927 |
| 2.1 | Program Support | | | 2.7.3 | Foothills Provincial General Hospital | 4,233,200 | 4,233 |
| 2.1.1 | Program administration | 3,922,300 | 4,059,403 | 2.7.4 | Misericordia Hospital | 1,891,700 | 1,891 |
| 2.1.2 | Program development | 2,296,400 | 1,511,311 | 2.7.5 | Royal Alexandra Hospitals | 3,008,300 | 3,008 |
| 2.1.3 | Community consortia | 4,013,400 | 3,960,499 | 2.7.6 | University of Alberta Hospitals | 3,804,700 | 3,804 |
| 2.1.4 | Special purpose grants | 875,300 | 763,202 | 2.8 | Post-Secondary Institutions - Capital Capital construction | | |
| 2.1.5 | Further education | 6,626,300 | 6,575,986 | 2.8.1 | - principal repayment | 15,442,600 | 15,440 |
| 2.1.6 | Cost-shared programs | 4,511,300 | 4,609,672 | 2.8.2 | Capital renewal funding | 32,305,200 | 32,223 |
| 2.1.7 | Endowment and Incentive Fund | 2,478,900 | 2,257,116 | 2.8.3 | Alberta vocational colleges equipment | 490,000 | 565 |
| 2.1.8 | Adult development programs | 16,836,000 | 16,396,621 | | | <u>982,503,770</u> | <u>979,062</u> |
| 2.1.9 | Other program support | 8,228,270 | 6,856,846 | 3 | Financial Assistance to Students | | |
| 2.2 | Provincially Administered Institutions - Operating | | | 3.0.1 | Administrative support | 5,842,800 | 6,212 |
| 2.2.1 | Service funding | 507,700 | 310,962 | 3.0.2 | Grant assistance | 38,752,500 | 43,487 |
| 2.2.2 | Alberta Vocational Centre - Calgary | 8,952,800 | 8,889,446 | 3.0.3 | Interest payments | 16,144,700 | 15,309 |
| 2.2.3 | Alberta Vocational Centre - Edmonton | 11,984,700 | 12,086,964 | 3.0.4 | Remissions of loans | 20,300,000 | 14,345 |
| 2.2.4 | Alberta Vocational Centre - Lesser Slave Lake | 12,472,200 | 12,174,352 | 3.0.5 | Implementation of guarantees | 9,302,000 | 12,347 |
| 2.2.5 | Alberta Vocational Centre - Lac La Biche | 7,675,000 | 7,666,355 | | | <u>90,342,000</u> | <u>91,702</u> |
| 2.2.6 | Cost recovery programs | 6,618,300 | 5,800,312 | 4 | Skills Development and Employment Services | | |
| 2.3 | Private Colleges - Operating | | | 4.1 | Regional Program Delivery | | |
| 2.3.1 | Augustana University College | 3,582,300 | 3,582,386 | 4.1.1 | Divisional support | 2,507,484 | 2,188 |
| 2.3.2 | Canadian Union College | 623,500 | 623,475 | 4.1.2 | Edmonton region | 4,381,269 | 4,472 |
| 2.3.3 | Concordia College | 4,049,900 | 4,049,818 | 4.1.3 | Calgary region | 2,921,895 | 2,850 |
| 2.3.4 | The King's College | 1,221,300 | 1,221,230 | 4.1.4 | North region | 1,834,713 | 1,902 |
| 2.4 | Technical Institutes - Operating | | | 4.1.5 | Central and south region | 3,517,231 | 3,476 |
| 2.4.1 | Northern Alberta Institute of Technology | 73,975,100 | 73,943,857 | 4.2 | Apprenticeship and Occupational Training | | |
| 2.4.2 | Southern Alberta Institute of Technology | 64,315,200 | 64,315,197 | 4.2.1 | Administrative support | 341,263 | 419 |
| 2.5 | Public Colleges - Operating | | | 4.2.2 | Program development and evaluation | 2,151,233 | 2,179 |
| 2.5.1 | Alberta College of Art | 6,576,700 | 6,576,720 | 4.2.3 | Registration and certification | 1,436,643 | 1,515 |
| 2.5.2 | Fairview College | 10,843,900 | 11,706,173 | 4.2.4 | Access initiatives | 823,351 | 709 |
| 2.5.3 | Grande Prairie Regional College | 15,378,600 | 15,228,102 | 4.2.5 | Boards and committees | 295,409 | 289 |
| 2.5.4 | Grant MacEwan Community College | 25,438,100 | 25,421,216 | 4.2.6 | Employer-delivered apprenticeship training | 2,700,000 | 2,584 |
| 2.5.5 | Keyano College | 16,767,400 | 16,766,544 | 4.2.7 | Apprenticeship awareness | 597,895 | 477 |
| 2.5.6 | Lakeland College | 16,109,000 | 16,082,368 | 4.3 | Pre-employment Training | | |
| 2.5.7 | Lethbridge Community College | 17,010,500 | 17,023,906 | 4.3.1 | Administrative support | 602,777 | 587 |
| 2.5.8 | Medicine Hat College | 11,843,100 | 11,843,046 | 4.3.2 | Rehabilitation training | 2,549,364 | 3,142 |
| 2.5.9 | Mount Royal College | 31,305,700 | 31,355,714 | 4.3.3 | Training allowances and assistance | 18,559,078 | 15,977 |
| 2.5.10 | Olds College | 12,621,100 | 12,621,107 | 4.3.4 | Opportunity Corps | 5,155,014 | 5,070 |
| 2.5.11 | Red Deer College | 19,995,800 | 19,966,916 | 4.3.5 | Private vocational schools | 1,500,000 | 1,453 |
| | | | | 4.3.6 | Employment alternatives program | 10,916,500 | 11,952 |
| | | | | 4.3.7 | Mobile training centres | 1,136,000 | 1,062 |

ANCED EDUCATION AND CAREER DEVELOPMENT EMENT OF EXPENDITURE EMENT

| Program/Element | Estimates | Expended |
|---|-----------------------------|-------------------------|
| Information Services | | |
| Information development and marketing | \$ 1,118,405 | \$ 1,031,294 |
| Hire-a-student | 565,989 | 537,419 |
| Career information hot-line | 374,176 | 319,496 |
| Agency support | 1,792,300 | 1,765,465 |
| Regional and Sectoral Training | | |
| Tailor-made training | 2,500,000 | 1,260,181 |
| Skills Alberta | 5,595,050 | 3,995,493 |
| Work Experience Programs | | |
| Summer temporary employment program | 9,999,750 | 9,635,780 |
| Employment skills program | 5,600,000 | 5,294,809 |
| Special placement work experience program | 440,000 | 370,899 |
| | <u>91,912,789</u> | <u>86,526,065</u> |
| Department Total | <u>\$ 1,177,305,153 (a)</u> | <u>\$ 1,169,347,491</u> |

Includes \$102,300,153 transferred from Career Development and Employment.

ADVANCED EDUCATION AND CAREER DEVELOPMENT
REVENUE
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|---|----------------------|----------------------|
| Payments from Government of Canada: | | |
| Post secondary education | \$282,351,000 | \$238,856,000 |
| Training of manpower | 24,347,000 | 27,023,758 |
| Vocational training, disabled persons | 2,131,966 | 2,641,318 |
| Bilingualism | 38,901 | 2,692,832 |
| Other | 692,933 | 666,312 |
| | <u>309,561,800</u> | <u>271,880,220</u> |
| Fees, Permits and Licences: | | |
| Tuition fees | 1,177,337 | 1,250,522 |
| Other | 255,659 | 214,765 |
| | <u>1,432,996</u> | <u>1,465,287</u> |
| Other Revenue: | | |
| Refunds of expenditure: | | |
| Canadian job strategy - cost recovery | 3,790,051 | 2,007,287 |
| Previous years' refunds | 2,544,125 | 4,073,405 |
| Provincially administered institution - cost recovery | 2,031,594 | 1,687,455 |
| Cafeterias | 754,002 | 759,342 |
| Room and board | 177,098 | 242,474 |
| Sale of materials and supplies | 22,475 | 32,119 |
| Salaries and expenses | 22,242 | 32,769 |
| Other | 230,746 | 180,190 |
| Miscellaneous: | | |
| Student finance | 10,725,296 | 1,531,516 |
| Other | 698,767 | 434,511 |
| | <u>20,996,396</u> | <u>10,981,068</u> |
| Total revenue | <u>\$331,991,192</u> | <u>\$284,326,575</u> |

ERAL REVENUE FUND EXPENDITURE AND REVENUE

Department of Agriculture, Food and Rural Development is responsible for the management of programs designed to develop all phases of agricultural activity, to promote the best use of Alberta resources in this area and to improve the incomes of those engaged in agriculture.

Statement No. 2.3.1

AGRICULTURE, FOOD AND RURAL DEVELOPMENT STATEMENT OF EXPENDITURE BY PROGRAM AND SUB-PROGRAM

| Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|--|--------------------|---------------------------|---------------------|----------------|---------------------|----------------|-------------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| Departmental Support Services | \$ 11,836,569 | \$ — | \$ — | \$ — | \$ 11,836,569 | \$ 11,316,397 | \$ 520,172 |
| Planning and Development | | | | | | | |
| Program Support | 2,133,474 | — | — | 42,000 | 2,175,474 | 2,250,319 | (74,845) |
| Economic Services | 4,294,304 | — | — | (42,000) | 4,252,304 | 4,121,647 | 130,657 |
| Irrigation and Resource Management | 11,317,834 | — | — | — | 11,317,834 | 11,212,812 | 105,022 |
| | 17,745,612 | — | — | — | 17,745,612 | 17,584,778 | 160,834 |
| Support for Production, Processing and Marketing | | | | | | | |
| Program Support | 1,702,036 | — | — | 100,000 | 1,802,036 | 1,921,465 | (119,429) |
| Animal Industry | 10,709,408 | — | — | — | 10,709,408 | 10,925,087 | (215,679) |
| Plant Industry | 13,257,328 | — | — | (100,000) | 13,157,328 | 13,352,304 | (194,976) |
| Processing Services | 14,272,872 | — | — | — | 14,272,872 | 12,818,606 | 1,454,266 |
| Marketing Services | 4,272,999 | — | — | (225,000) | 4,047,999 | 4,207,112 | (159,113) |
| Regulatory Services | 6,585,570 | — | — | 225,000 | 6,810,570 | 6,752,707 | 57,863 |
| | 50,800,213 | — | — | — | 50,800,213 | 49,977,281 | 822,932 |
| Field Services | | | | | | | |
| Program Support | 282,044 | — | — | — | 282,044 | 239,353 | 42,691 |
| Regional Advisory Services | 17,765,388 | — | — | — | 17,765,388 | 17,608,862 | 156,526 |
| Rural Services | 14,126,459 | — | — | — | 14,126,459 | 13,532,427 | 594,032 |
| Public Lands Management | 12,053,869 | — | — | 348,093 | 12,401,962 | 12,042,031 | 359,931 |
| | 44,227,760 | — | — | 348,093 | 44,575,853 | 43,422,673 | 1,153,180 |
| Farm Income Support | | | | | | | |
| Program Support | 5,833,643 | — | — | — | 5,833,643 | 5,177,945 | 655,698 |
| Farm Income Assistance | 90,628,685 | — | — | — | 90,628,685 | 91,271,367 | (642,682) |
| | 96,462,328 | — | — | — | 96,462,328 | 96,449,312 | 13,016 |
| Agricultural Research Assistance | 860,000 | — | — | — | 860,000 | 860,000 | — |
| Crop Insurance Assistance | 128,272,000 | (1,702,438) | — | — | 126,569,562 | 123,618,440 | 2,951,122 |
| Agricultural Development Lending Assistance | 65,567,000 | — | — | — | 65,567,000 | 62,967,000 | 2,600,000 |
| TOTAL 1993 | \$ 415,771,482 (b) | \$ (1,702,438)(c) | \$ — | \$ 348,093 (d) | \$ 414,417,137 | \$ 406,195,881 | \$ 8,221,256 |
| TOTAL 1992 (a) | \$ 384,337,756 | \$ — | \$ 59,088,671 | \$ — | \$ 443,426,427 | \$ 433,324,765 | \$ 10,101,662 |

1992 figures have been restated where necessary to conform to the 1993 presentation.

Includes \$12,515,607 transferred from Forestry, Lands and Wildlife.

The original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

Transferred from Environmental Protection.

AGRICULTURE, FOOD AND RURAL DEVELOPMENT
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Vote | Program/Object | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|------|---|----------------|---------------------------|---------------------|--------------|---------------------|----------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| 1 | Departmental Support Services | | | | | | | |
| | Salaries, wages and employee benefits | \$ 7,670,889 | \$ — | \$ — | \$ — | \$ 7,670,889 | \$ 7,292,815 | \$ 378,074 |
| | Supplies and services | 2,779,730 | — | — | — | 2,779,730 | 2,718,391 | 61,339 |
| | Grants | 752,500 | — | — | — | 752,500 | 697,944 | 54,556 |
| | Purchase of capital assets | 528,150 | — | — | — | 528,150 | 510,675 | 17,475 |
| | Other | 105,300 | — | — | — | 105,300 | 96,572 | 8,728 |
| | TOTAL 1993 | \$ 11,836,569 | \$ — | \$ — | \$ — | \$ 11,836,569 | \$ 11,316,397 | \$ 520,172 |
| | TOTAL 1992 | \$ 12,384,658 | \$ — | \$ — | \$ — | \$ 12,384,658 | \$ 11,696,018 | \$ 688,640 |
| 2 | Planning and Development | | | | | | | |
| | Salaries, wages and employee benefits | \$ 13,051,788 | \$ — | \$ — | \$ — | \$ 13,051,788 | \$ 12,751,256 | \$ 300,532 |
| | Supplies and services | 3,903,362 | — | — | — | 3,903,362 | 4,057,835 | (154,473) |
| | Grants | 557,250 | — | — | — | 557,250 | 550,779 | 6,471 |
| | Purchase of capital assets | 233,212 | — | — | — | 233,212 | 224,538 | 8,674 |
| | Other | — | — | — | — | — | 370 | (370) |
| | TOTAL 1993 | \$ 17,745,612 | \$ — | \$ — | \$ — | \$ 17,745,612 | \$ 17,584,778 | \$ 160,834 |
| | TOTAL 1992 | \$ 20,440,575 | \$ — | \$ — | \$ — | \$ 20,440,575 | \$ 18,817,281 | \$ 1,623,294 |
| 3 | Support for Production, Processing and Marketing | | | | | | | |
| | Salaries, wages and employee benefits | \$ 27,357,063 | \$ — | \$ — | \$ — | \$ 27,357,063 | \$ 27,542,264 | \$ (185,201) |
| | Supplies and services | 7,336,744 | — | — | — | 7,336,744 | 7,885,910 | (549,166) |
| | Grants | 15,453,014 | — | — | — | 15,453,014 | 13,936,417 | 1,516,597 |
| | Purchase of capital assets | 653,392 | — | — | — | 653,392 | 612,690 | 40,702 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 50,800,213 | \$ — | \$ — | \$ — | \$ 50,800,213 | \$ 49,977,281 | \$ 822,932 |
| | TOTAL 1992 (a) | \$ 48,157,291 | \$ — | \$ 7,000,000 | \$ — | \$ 55,157,291 | \$ 52,236,209 | \$ 2,921,082 |
| 4 | Field Services | | | | | | | |
| | Salaries, wages and employee benefits | \$ 29,316,832 | \$ — | \$ — | \$ — | \$ 29,316,832 | \$ 28,393,979 | \$ 922,853 |
| | Supplies and services | 6,568,104 | — | — | 341,793 | 6,909,897 | 7,184,603 | (274,706) |
| | Grants | 7,927,990 | — | — | — | 7,927,990 | 7,447,022 | 480,968 |
| | Purchase of capital assets | 414,834 | — | — | 6,300 | 421,134 | 397,069 | 24,065 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 44,227,760 | \$ — | \$ — | \$ 348,093 | \$ 44,575,853 | \$ 43,422,673 | \$ 1,153,180 |
| | TOTAL 1992 (a) | \$ 42,181,167 | \$ — | \$ 5,738,671 | \$ — | \$ 47,919,838 | \$ 42,501,210 | \$ 5,418,628 |
| 5 | Farm Income Support | | | | | | | |
| | Salaries, wages and employee benefits | \$ 4,040,644 | \$ — | \$ — | \$ (120,000) | \$ 3,920,644 | \$ 3,699,521 | \$ 221,123 |
| | Supplies and services | 1,689,999 | — | — | — | 1,689,999 | 1,308,307 | 381,692 |
| | Grants | 90,661,685 | — | — | — | 90,661,685 | 91,302,370 | (640,685) |
| | Purchase of capital assets | 20,000 | — | — | 120,000 | 140,000 | 139,114 | 88,886 |
| | Other | 50,000 | — | — | — | 50,000 | — | 50,000 |
| | TOTAL 1993 | \$ 96,462,328 | \$ — | \$ — | \$ — | \$ 96,462,328 | \$ 96,449,312 | \$ 13,016 |
| | TOTAL 1992 (a) | \$ 88,274,065 | \$ — | \$ 41,800,000 | \$ — | \$ 130,074,065 | \$ 128,971,609 | \$ 1,102,456 |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.3.2 (cont'd)

AGRICULTURE, FOOD AND RURAL DEVELOPMENT
 STATEMENT OF EXPENDITURE BY
 PROGRAM AND OBJECT

| Program/Object | Funds Provided | | | | | Expended | Unexpended (Over Expended) |
|--|--------------------|---------------------------|---------------------|----------------|---------------------|----------------|-------------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | |
| Agricultural Research Assistance | | | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| Supplies and services | — | — | — | — | — | — | — |
| Grants | 860,000 | — | — | — | 860,000 | 860,000 | — |
| Purchase of capital assets | — | — | — | — | — | — | — |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 860,000 | \$ — | \$ — | \$ — | \$ 860,000 | \$ 860,000 | \$ — |
| TOTAL 1992 | \$ 900,000 | \$ — | \$ — | \$ — | \$ 900,000 | \$ 850,000 | \$ 50,000 |
| Crop Insurance Assistance | | | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| Supplies and services | — | — | — | — | — | — | — |
| Grants | 128,272,000 | (1,702,438) | — | — | 126,569,562 | 123,618,440 | 2,951,122 |
| Purchase of capital assets | — | — | — | — | — | — | — |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 128,272,000 | \$ (1,702,438) | \$ — | \$ — | \$ 126,569,562 | \$ 123,618,440 | \$ 2,951,122 |
| TOTAL 1992 | \$ 102,000,000 | \$ — | \$ 4,550,000 | \$ — | \$ 106,550,000 | \$ 108,252,438 | \$ (1,702,438) |
| Agricultural Development | | | | | | | |
| Lending Assistance | | | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| Supplies and services | — | — | — | — | — | — | — |
| Grants | 65,567,000 | — | — | — | 65,567,000 | 62,967,000 | 2,600,000 |
| Purchase of capital assets | — | — | — | — | — | — | — |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 65,567,000 | \$ — | \$ — | \$ — | \$ 65,567,000 | \$ 62,967,000 | \$ 2,600,000 |
| TOTAL 1992 | \$ 70,000,000 | \$ — | \$ — | \$ — | \$ 70,000,000 | \$ 70,000,000 | \$ — |
| Department Total 1993 | \$ 415,771,482 (b) | \$ (1,702,438)(c) | \$ — | \$ 348,093 (d) | \$ 414,417,137 | \$ 406,195,881 | \$ 8,221,256 |
| Department Total 1992 (a) | \$ 384,337,756 | \$ — | \$ 59,088,671 | \$ — | \$ 443,426,427 | \$ 433,324,765 | \$ 10,101,662 |

1992 figures have been restated where necessary to conform to the 1993 presentation.

Includes \$12,515,607 transferred from Forestry, Lands and Wildlife.

Original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

Transferred from Environmental Protection.

AGRICULTURE, FOOD AND RURAL DEVELOPMENT
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|--|-------------------|-------------------|
| 1 | Departmental Support Services | | |
| 1.0.1 | Minister's office | \$ 295,187 | \$ 365,784 |
| 1.0.2 | Associate minister and minister responsible for rural development's office | 278,095 | 221,793 |
| 1.0.3 | Deputy minister's office | 195,974 | 173,475 |
| 1.0.4 | Farmers' advocate | 449,184 | 528,730 |
| 1.0.5 | Surface Rights Board | 1,757,273 | 1,669,427 |
| 1.0.6 | Land Compensation Board | 208,449 | 158,562 |
| 1.0.7 | Finance and administration | 2,275,436 | 2,210,625 |
| 1.0.8 | Personnel services | 777,286 | 799,176 |
| 1.0.9 | Internal audit | 211,970 | 196,655 |
| 1.0.10 | Research administration | 517,525 | 443,738 |
| 1.0.11 | Systems development | 1,969,682 | 1,833,677 |
| 1.0.12 | Information services | 2,900,508 | 2,696,045 |
| 1.0.13 | Standing Policy Committee on Agriculture and Rural Development | — | 18,710 |
| | | <u>11,836,569</u> | <u>11,316,397</u> |
| 2 | Planning and Development | | |
| 2.1 | Program Support | | |
| 2.1.1 | Assistant deputy minister - planning and development | 170,910 | 166,790 |
| 2.1.2 | Planning secretariat | 903,166 | 889,161 |
| 2.1.3 | Resource planning | 409,668 | 402,222 |
| 2.1.4 | Alberta Grain Commission | 196,587 | 277,774 |
| 2.1.5 | Trade policy secretariat | 453,143 | 514,372 |
| 2.2 | Economic Services | | |
| 2.2.1 | Administrative support | 192,678 | 172,053 |
| 2.2.2 | Market analysis | 583,855 | 554,944 |
| 2.2.3 | Statistics | 786,859 | 874,794 |
| 2.2.4 | Production economics | 818,559 | 814,030 |
| 2.2.5 | Farm business management | 1,022,063 | 921,430 |
| 2.2.6 | Agricultural transportation | 294,290 | 238,224 |
| 2.2.7 | Canada/Alberta farm financial management and advisory services | 596,000 | 546,172 |
| 2.3 | Irrigation and Resource Management | | |
| 2.3.1 | Administrative support | 204,532 | 179,810 |
| 2.3.2 | Land evaluation and reclamation | 2,103,915 | 2,107,692 |
| 2.3.3 | Irrigation | 3,152,860 | 3,202,255 |
| 2.3.4 | Conservation and development | 2,320,200 | 2,302,695 |
| 2.3.5 | Canada/Alberta soil conservation initiative | 2,261,000 | 2,244,624 |
| 2.3.6 | Canada/Alberta soils agreements | 948,660 | 934,166 |
| 2.3.7 | Irrigation secretariat | 326,667 | 241,570 |
| | | <u>17,745,612</u> | <u>17,584,778</u> |
| 3 | Support for Production, Processing and Marketing | | |
| 3.1 | Program Support | | |
| 3.1.1 | Assistant deputy minister - support for production, processing and marketing | 331,880 | 409,652 |
| 3.1.2 | Marketing council | 714,220 | 799,382 |
| 3.1.3 | Dairy Control Board | 655,936 | 712,431 |

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|---|-------------------|-------------------|
| 3.2 | Animal Industry | | |
| 3.2.1 | Administrative support | \$ 937,303 | \$ 851,000 |
| 3.2.2 | Beef, cattle and sheep industry | 2,048,979 | 1,945,000 |
| 3.2.3 | Pork and poultry industry | 1,434,636 | 1,868,000 |
| 3.2.4 | Horse industry | 495,588 | 517,000 |
| 3.2.5 | Animal health laboratories | 3,720,068 | 3,724,000 |
| 3.2.6 | Herd health management | 698,865 | 737,000 |
| 3.2.7 | Dairy production | 1,373,969 | 1,280,000 |
| 3.3 | Plant Industry | | |
| 3.3.1 | Administrative support | 616,907 | 624,000 |
| 3.3.2 | Crop protection | 2,177,501 | 1,994,000 |
| 3.3.3 | Field crops | 3,124,191 | 3,055,000 |
| 3.3.4 | Tree nursery and horticultural centre | 2,786,595 | 2,831,000 |
| 3.3.5 | Special crops and horticultural research centre | 2,803,467 | 2,712,000 |
| 3.3.6 | Soils | 1,498,667 | 1,523,000 |
| 3.3.7 | Greenhouse industry assistance | 250,000 | 610,000 |
| 3.4 | Processing Services | | |
| 3.4.1 | Administrative support | 156,253 | 146,000 |
| 3.4.2 | Agri-food and processing development | 2,489,533 | 2,589,000 |
| 3.4.3 | Food processing development centre | 895,717 | 877,000 |
| 3.4.4 | Food laboratories | 1,600,626 | 1,586,000 |
| 3.4.5 | Dairy processing | 466,593 | 497,000 |
| 3.4.6 | Canada/Alberta agreements on processing and marketing | 5,184,150 | 3,641,000 |
| 3.4.7 | Agricultural processing sector assistance | 3,480,000 | 3,480,000 |
| 3.5 | Market Services | | |
| 3.5.1 | Administrative support | 412,151 | 436,000 |
| 3.5.2 | Americas | 1,103,108 | 1,053,000 |
| 3.5.3 | Overseas | 1,878,740 | 1,799,000 |
| 3.5.4 | Alberta food processors promotion assistance | 879,000 | 917,000 |
| 3.6 | Regulatory Services | | |
| 3.6.1 | Brand inspection and feeder associations | 3,483,766 | 3,597,000 |
| 3.6.2 | Meat hygiene | 3,101,804 | 3,154,000 |
| | | <u>50,800,213</u> | <u>49,977,000</u> |
| 4 | Field Services | | |
| 4.1 | Program Support | | |
| 4.1.1 | Assistant deputy minister - field services | 282,044 | 239,000 |
| 4.2 | Regional Advisory Services | | |
| 4.2.1 | Southern region | 3,373,098 | 3,376,000 |
| 4.2.2 | South central region | 2,402,517 | 2,334,000 |
| 4.2.3 | North central region | 3,098,499 | 2,992,000 |
| 4.2.4 | North east region | 3,155,648 | 3,257,000 |
| 4.2.5 | North west region | 3,017,101 | 3,011,000 |
| 4.2.6 | Peace region | 2,718,525 | 2,634,000 |

ERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.3.3 (cont'd)

ICULTURE, FOOD AND RURAL DEVELOPMENT
EMENT OF EXPENDITURE
ELEMENT

| Program/Element | Estimates | Expended |
|---|---------------------------|-----------------------|
| Rural Services | | |
| Administrative support | \$ 327,151 | \$ 246,953 |
| 4-H | 1,095,422 | 1,047,385 |
| Home economics | 755,929 | 811,649 |
| Agricultural service boards | 4,361,016 | 4,414,873 |
| Agricultural societies and development committees | 450,369 | 405,251 |
| Engineering services | 5,610,818 | 5,206,352 |
| Educational services | 1,525,754 | 1,399,964 |
| Public Lands Management | | |
| Field services | 2,679,252 | 2,889,718 |
| Range management | 4,117,150 | 3,988,080 |
| Grazing reserves | 4,406,601 | 4,253,621 |
| Public lands management | 850,866 | 910,612 |
| | <u>44,227,760</u> | <u>43,422,673</u> |
| Farm Income Support | | |
| Program Support | | |
| Central program support | 2,657,088 | 2,604,491 |
| Crow benefit offset program administration | 3,176,555 | 2,573,454 |
| Farm Income Assistance | | |
| Crow benefit offset program | 43,275,000 | 44,373,493 |
| Red meat stabilization | 27,200,000 | 27,342,527 |
| Specialty crops stabilization | 1,293,685 | 883,267 |
| Net income stabilization account | 18,000,000 | 16,800,000 |
| Beekeeper sugar price reduction | 120,000 | 222,306 |
| Farm water emergency supply assistance | 740,000 | 1,649,774 |
| | <u>96,462,328</u> | <u>96,449,312</u> |
| Agricultural Research Assistance | | |
| Alberta Agricultural Research Institute | 860,000 | 860,000 |
| Crop Insurance Assistance | | |
| Crop and gross revenue insurance - administration | 8,501,000 | 10,444,491 |
| High risk subsidy | 1,500,000 | 869,275 |
| Crop insurance premiums | 26,872,000 | 25,046,188 |
| Gross revenue insurance premiums | 91,399,000 | 87,258,486 |
| | <u>128,272,000</u> | <u>123,618,440</u> |
| Agricultural Development Lending Assistance | | |
| Alberta Agricultural Development Corporation | 65,567,000 | 62,967,000 |
| Department Total | <u>\$ 415,771,482 (a)</u> | <u>\$ 406,195,881</u> |

udes \$12,515,607 transferred from Forestry, Lands and Wildlife.

AGRICULTURE, FOOD AND RURAL DEVELOPMENT
REVENUE
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|---------------------|---------------------|
| Payments from Government of Canada: | | |
| Agriculture processing and marketing agreement | \$ 1,688,070 | \$ 656,875 |
| Other | 674,138 | 597,148 |
| | <u>2,362,208</u> | <u>1,254,023</u> |
| Fees, Permits and Licences: | | |
| Brand inspection | 4,053,367 | 3,502,649 |
| Brand registration fees | 287,554 | 290,867 |
| Farm livestock veterinary laboratory fees | 222,194 | 223,096 |
| Swine breeding | 220,712 | 144,751 |
| Livestock water program | 88,188 | 115,096 |
| Dairy laboratory testing | 82,683 | 87,439 |
| Soil and feed testing | 99,079 | 84,035 |
| Other | 511,167 | 515,267 |
| | <u>5,564,944</u> | <u>4,963,200</u> |
| Other Revenue: | | |
| Refunds of expenditure: | | |
| Previous years' refunds | 1,097,754 | 6,781,276 |
| Dairy Board Act | 534,330 | 516,778 |
| Other | 14,704 | 10,963 |
| Surface rights - land lease | 567,202 | 567,396 |
| Sales of assets | 367,393 | 293,412 |
| Miscellaneous | 414,716 | 301,291 |
| | <u>2,996,099</u> | <u>8,471,116</u> |
| Total revenue | <u>\$10,923,251</u> | <u>\$14,688,339</u> |

ERAL REVENUE FUND EXPENDITURE AND REVENUE

Department of Community Development is responsible for the development and support of cultural and multicultural programs and ces, and the restoration and conservation of historical resources. The Department is also responsible for the development and support of ational services and programs, and the protection of rights of employees and the human rights of individuals.

Statement No. 2.4.1

IMUNITY DEVELOPMENT TEMENT OF EXPENDITURE BY GRAM AND SUB-PROGRAM

| Program Sub-Program | Funds Provided | | | | | Expended | Unexpended (Over Expended) |
|---|-------------------|---------------------------|---------------------|----------------|---------------------|---------------|-------------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | |
| VOTED APPROPRIATIONS | | | | | | | |
| Departmental Support Services | \$ 3,255,052 | \$ — | \$ — | \$ 156,531 | \$ 3,411,583 | \$ 3,331,581 | \$ 80,002 |
| Cultural Development | | | | | | | |
| Program Support | 390,098 | — | — | 23,369 | 413,467 | 433,630 | (20,163) |
| Cultural Enterprises | 265,125 | — | — | (8,750) | 256,375 | 228,904 | 27,471 |
| Arts Branch | 2,241,342 | — | — | (65,667) | 2,175,675 | 2,091,739 | 83,936 |
| Libraries and Community Development | 13,801,705 | — | — | (73,643) | 13,728,062 | 13,661,247 | 66,815 |
| Cultural Facilities | 1,815,350 | — | — | 67,286 | 1,882,636 | 1,837,653 | 44,983 |
| Film Censorship | 208,782 | — | — | 57,405 | 266,187 | 239,851 | 26,336 |
| | 18,722,402 | — | — | — | 18,722,402 | 18,493,024 | 229,378 |
| Historical Resources Development | | | | | | | |
| Management and Operations | 16,966,001 | — | — | (132,000) | 16,834,001 | 16,523,872 | 310,129 |
| Financial Assistance for Heritage Preservation | 3,398,000 | — | — | — | 3,398,000 | 3,398,000 | — |
| | 20,364,001 | — | — | (132,000) | 20,232,001 | 19,921,872 | 310,129 |
| Multiculturalism Development | | | | | | | |
| Multicultural Commission Chairman | 25,522 | — | — | 12,600 | 38,122 | 35,777 | 2,345 |
| Multicultural Program Development and Delivery | 1,187,478 | — | — | (12,600) | 1,174,878 | 1,140,229 | 34,649 |
| | 1,213,000 | — | — | — | 1,213,000 | 1,176,006 | 36,994 |
| Individual's Rights Protection | 1,575,940 | — | — | 165,000 | 1,740,940 | 1,670,146 | 70,794 |
| Recreation Development | | | | | | | |
| Program Support | 340,756 | — | — | (36,328) | 304,428 | 299,101 | 5,327 |
| Financial Assistance | 27,841,000 | — | — | (415,242) | 27,425,758 | 27,292,066 | 133,692 |
| Community Recreation and Sport | 4,320,302 | — | — | 209,570 | 4,529,872 | 4,390,652 | 139,220 |
| Provincial Recreation and Sport | 2,894,555 | — | — | (23,000) | 2,871,555 | 2,819,377 | 52,178 |
| | 35,396,613 | — | — | (265,000) | 35,131,613 | 34,801,196 | 330,417 |
| Coordination of Programs for Seniors | 1,748,737 | — | — | 48,000 | 1,796,737 | 1,327,144 | 469,593 |
| | 82,275,745 | — | — | (27,469) | 82,248,276 | 80,720,969 | 1,527,307 |
| STATUTORY APPROPRIATIONS | | | | | | | |
| Culture and Multiculturalism Revolving Fund | (95,246) | — | — | — | (95,246) | (100,484) | 5,238 |
| TOTAL 1993 | \$ 82,180,499 (b) | \$ — | \$ — | \$ (27,469)(c) | \$ 82,153,030 | \$ 80,620,485 | \$ 1,532,545 |
| TOTAL 1992 (a) | \$ 86,799,820 | \$ — | \$ 902,054 | \$ — | \$ 87,701,874 | \$ 86,191,232 | \$ 1,510,642 |

1992 figures have been restated where necessary to conform to the 1993 presentation.

Includes \$1,575,940 transferred from Labour, \$36,009,665 transferred from Tourism, Parks and Recreation, and \$1,748,737 transferred from Executive Council.
Consists of \$165,000 transferred from Labour and \$48,000 transferred from Executive Council, net of \$240,469 transferred to Tourism, Parks and Recreation.

COMMUNITY DEVELOPMENT
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Vote | Program/Object | Funds Provided | | | | | | |
|----------------------|---------------------------------------|----------------|------------------------|------------------|--------------|------------------|---------------|----------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | Expended | Unexpended (Over Expended) |
| VOTED APPROPRIATIONS | | | | | | | | |
| 1 | Departmental Support Services | | | | | | | |
| | Salaries, wages and employee benefits | \$ 2,545,827 | \$ — | \$ — | \$ — | \$ 2,545,827 | \$ 2,539,095 | \$ 6,732 |
| | Supplies and services | 598,297 | — | — | 156,531 | 754,828 | 692,149 | 62,679 |
| | Grants | — | — | — | — | — | — | — |
| | Purchase of capital assets | 58,528 | — | — | — | 58,528 | 52,844 | 5,684 |
| | Other | 52,400 | — | — | — | 52,400 | 47,493 | 4,907 |
| | TOTAL 1993 | \$ 3,255,052 | \$ — | \$ — | \$ 156,531 | \$ 3,411,583 | \$ 3,331,581 | \$ 80,002 |
| | TOTAL 1992 | \$ 3,363,289 | \$ — | \$ — | \$ — | \$ 3,363,289 | \$ 3,224,032 | \$ 139,257 |
| 2 | Cultural Development | | | | | | | |
| | Salaries, wages and employee benefits | \$ 4,460,145 | \$ — | \$ — | \$ (100,000) | \$ 4,360,145 | \$ 4,286,554 | \$ 73,591 |
| | Supplies and services | 1,576,489 | — | — | 100,000 | 1,676,489 | 1,540,832 | 135,657 |
| | Grants | 12,319,000 | — | — | — | 12,319,000 | 12,306,854 | 12,146 |
| | Purchase of capital assets | 366,768 | — | — | — | 366,768 | 358,784 | 7,984 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 18,722,402 | \$ — | \$ — | \$ — | \$ 18,722,402 | \$ 18,493,024 | \$ 229,378 |
| | TOTAL 1992 | \$ 18,332,700 | \$ — | \$ — | \$ — | \$ 18,332,700 | \$ 18,239,239 | \$ 93,461 |
| 3 | Historical Resources Development | | | | | | | |
| | Salaries, wages and employee benefits | \$ 12,496,875 | \$ — | \$ — | \$ (302,000) | \$ 12,194,875 | \$ 11,858,129 | \$ 336,746 |
| | Supplies and services | 4,271,026 | — | — | 170,000 | 4,441,026 | 4,478,678 | (37,652) |
| | Grants | 3,408,000 | — | — | — | 3,408,000 | 3,407,500 | 500 |
| | Purchase of capital assets | 187,100 | — | — | — | 187,100 | 177,565 | 9,535 |
| | Other | 1,000 | — | — | — | 1,000 | — | 1,000 |
| | TOTAL 1993 | \$ 20,364,001 | \$ — | \$ — | \$ (132,000) | \$ 20,232,001 | \$ 19,921,872 | \$ 310,129 |
| | TOTAL 1992 (a) | \$ 21,434,900 | \$ — | \$ — | \$ — | \$ 21,434,900 | \$ 21,317,892 | \$ 117,008 |
| 4 | Multiculturalism Development | | | | | | | |
| | Salaries, wages and employee benefits | \$ 1,028,130 | \$ — | \$ — | \$ — | \$ 1,028,130 | \$ 1,009,983 | \$ 18,147 |
| | Supplies and services | 144,870 | — | — | (4,000) | 140,870 | 133,707 | 7,163 |
| | Grants | — | — | — | — | — | — | — |
| | Purchase of capital assets | 25,000 | — | — | (100) | 24,900 | 13,230 | 11,670 |
| | Other | 15,000 | — | — | 4,100 | 19,100 | 19,086 | 14 |
| | TOTAL 1993 | \$ 1,213,000 | \$ — | \$ — | \$ — | \$ 1,213,000 | \$ 1,176,006 | \$ 36,994 |
| | TOTAL 1992 | \$ 1,263,000 | \$ — | \$ — | \$ — | \$ 1,263,000 | \$ 1,262,578 | \$ 422 |
| 5 | Individual's Rights Protection | | | | | | | |
| | Salaries, wages and employee benefits | \$ 1,236,490 | \$ — | \$ — | \$ (60,000) | \$ 1,176,490 | \$ 1,148,105 | \$ 28,385 |
| | Supplies and services | 319,450 | — | — | 225,000 | 544,450 | 502,149 | 42,301 |
| | Grants | — | — | — | — | — | — | — |
| | Purchase of capital assets | 20,000 | — | — | — | 20,000 | 19,892 | 108 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 1,575,940 | \$ — | \$ — | \$ 165,000 | \$ 1,740,940 | \$ 1,670,146 | \$ 70,794 |
| | TOTAL 1992 (a) | \$ 1,545,133 | \$ — | \$ 902,054 | \$ — | \$ 2,447,187 | \$ 2,037,117 | \$ 410,070 |

ERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.4.2 (cont'd)

COMMUNITY DEVELOPMENT
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Program/Object | Funds Provided | | | | | Expended | Unexpended (Over Expended) |
|--|-------------------|---------------------------|---------------------|----------------|---------------------|---------------|-------------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | |
| Recreation Development | | | | | | | |
| Salaries, wages and employee benefits | \$ 5,574,592 | \$ — | \$ — | \$ (62,056) | \$ 5,512,536 | \$ 5,477,738 | \$ 34,798 |
| Supplies and services | 1,963,421 | — | — | 212,298 | 2,175,719 | 2,014,493 | 161,226 |
| Grants | 27,841,000 | — | — | (415,242) | 27,425,758 | 27,292,066 | 133,692 |
| Purchase of capital assets | 17,600 | — | — | — | 17,600 | 16,899 | 701 |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 35,396,613 | \$ — | \$ — | \$ (265,000) | \$ 35,131,613 | \$ 34,801,196 | \$ 330,417 |
| TOTAL 1992 (a) | \$ 39,810,777 | \$ — | \$ — | \$ — | \$ 39,810,777 | \$ 38,955,919 | \$ 854,858 |
| Coordination of Programs for Seniors | | | | | | | |
| Salaries, wages and employee benefits | \$ 678,641 | \$ — | \$ — | \$ — | \$ 678,641 | \$ 549,975 | \$ 128,666 |
| Supplies and services | 798,228 | — | — | 48,000 | 846,228 | 623,361 | 222,867 |
| Grants | 161,260 | — | — | — | 161,260 | 90,768 | 70,492 |
| Purchase of capital assets | 44,208 | — | — | — | 44,208 | 11,062 | 33,146 |
| Other | 66,400 | — | — | — | 66,400 | 51,978 | 14,422 |
| TOTAL 1993 | \$ 1,748,737 | \$ — | \$ — | \$ 48,000 | \$ 1,796,737 | \$ 1,327,144 | \$ 469,593 |
| TOTAL 1992 | \$ 1,043,021 | \$ — | \$ — | \$ — | \$ 1,043,021 | \$ 1,211,862 | \$ (168,841) |
| Total Voted 1993 | \$ 82,275,745 | \$ — | \$ — | \$ (27,469) | \$ 82,248,276 | \$ 80,720,969 | \$ 1,527,307 |
| Total Voted 1992 (a) | \$ 86,792,820 | \$ — | \$ 902,054 | \$ — | \$ 87,694,874 | \$ 86,248,639 | \$ 1,446,235 |
| STATUTORY APPROPRIATIONS | | | | | | | |
| Culture and Multiculturalism Revolving Fund | | | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| Supplies and services | — | — | — | — | — | — | — |
| Grants | — | — | — | — | — | 2,129 | (2,129) |
| Purchase of capital assets | — | — | — | — | — | — | — |
| Other | (95,246) | — | — | — | (95,246) | (102,613) | 7,367 |
| Total Statutory 1993 | \$ (95,246) | \$ — | \$ — | \$ — | \$ (95,246) | \$ (100,484) | \$ 5,238 |
| Total Statutory 1992 | \$ 7,000 | \$ — | \$ — | \$ — | \$ 7,000 | \$ (57,407) | \$ 64,407 |
| Department Total 1993 | \$ 82,180,499 (b) | \$ — | \$ — | \$ (27,469)(c) | \$ 82,153,030 | \$ 80,620,485 | \$ 1,532,545 |
| Department Total 1992 (a) | \$ 86,799,820 | \$ — | \$ 902,054 | \$ — | \$ 87,701,874 | \$ 86,191,232 | \$ 1,510,642 |

1992 figures have been restated where necessary to conform to the 1993 presentation.

Includes \$1,575,940 transferred from Labour, \$36,009,665 transferred from Tourism, Parks and Recreation, and \$1,748,737 transferred from Executive Council.
Consists of \$165,000 transferred from Labour and \$48,000 transferred from Executive Council, net of \$240,469 transferred to Tourism, Parks and Recreation.

COMMUNITY DEVELOPMENT
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|-----------------------------|---|-------------------|-------------------|
| VOTED APPROPRIATIONS | | | |
| 1 | Departmental Support Services | | |
| 1.0.1 | Minister's office | \$ 292,436 | \$ 299,823 |
| 1.0.2 | Deputy minister's office | 287,751 | 304,752 |
| 1.0.3 | Financial services and management | 1,286,314 | 1,419,363 |
| 1.0.4 | Human resources | 304,225 | 302,666 |
| 1.0.5 | Communications and corporate development | 449,836 | 335,628 |
| 1.0.6 | Financial planning | 159,132 | 186,950 |
| 1.0.7 | Systems and information services | 440,358 | 466,001 |
| 1.0.8 | Award programs | 35,000 | 16,398 |
| | | <u>3,255,052</u> | <u>3,331,581</u> |
| 2 | Cultural Development | | |
| 2.1 | Program Support | | |
| 2.1.1 | Administrative support | 376,598 | 421,863 |
| 2.1.2 | Cultural programs | 13,500 | 11,767 |
| 2.2 | Cultural Enterprises | | |
| 2.2.1 | Administrative support to cultural enterprises | 265,125 | 228,904 |
| 2.3 | Arts Branch | | |
| 2.3.1 | Administrative support | 825,235 | 778,375 |
| 2.3.2 | Arts development and cultural literacy programs | 477,571 | 441,461 |
| 2.3.3 | Information and arts collections programs | 334,248 | 321,969 |
| 2.3.4 | Marketing and audience development programs | 306,037 | 286,915 |
| 2.3.5 | Artist/organization support programs | 298,251 | 263,019 |
| 2.4 | Libraries and Community Development | | |
| 2.4.1 | Administrative support | 252,245 | 207,456 |
| 2.4.2 | Financial assistance | 12,296,475 | 12,349,945 |
| 2.4.3 | Workshops and community development | 567,811 | 547,752 |
| 2.4.4 | Bibliographic services | 685,174 | 556,094 |
| 2.5 | Cultural Facilities | | |
| 2.5.1 | Northern Alberta Jubilee Auditorium | 876,956 | 904,623 |
| 2.5.2 | Southern Alberta Jubilee Auditorium | 938,394 | 933,030 |
| 2.6 | Film Censorship | | |
| 2.6.1 | Film censorship | 208,782 | 239,851 |
| | | <u>18,722,402</u> | <u>18,493,024</u> |
| 3 | Historical Resources Development | | |
| 3.1 | Management and Operations | | |
| 3.1.1 | Program support | 466,784 | 414,427 |
| 3.1.2 | Historic sites and archives | 9,163,743 | 9,109,645 |
| 3.1.3 | Provincial Museum | 4,768,576 | 4,673,263 |
| 3.1.4 | Royal Tyrrell Museum of Palaeontology | 2,566,898 | 2,326,537 |
| 3.3 | Financial Assistance for Heritage Preservation | | |
| 3.3.2 | Government House Foundation | 25,000 | 25,000 |
| 3.3.3 | Glenbow-Alberta Institute | 3,373,000 | 3,373,000 |
| | | <u>20,364,001</u> | <u>19,921,872</u> |

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|---------------------------------|---|-------------------|-------------------|
| 4 | Multiculturalism Development | | |
| 4.1 | Multicultural Commission Chairman | | |
| 4.1.1 | Support to Multicultural Commission chairman | \$ 25,522 | \$ 35,766 |
| 4.2 | Multicultural Program Development and Delivery | | |
| 4.2.1 | Administration | 378,115 | 367,611 |
| 4.2.2 | Northern operations | 206,423 | 212,000 |
| 4.2.3 | Southern operations | 208,559 | 262,000 |
| 4.2.4 | Program development | 394,381 | 298,500 |
| | | <u>1,213,000</u> | <u>1,176,000</u> |
| 5 | Individual's Rights Protection | | |
| 5.0.1 | Human Rights Commission | 1,575,940 | 1,670,100 |
| 6 | Recreation Development | | |
| 6.1 | Program Support | | |
| 6.1.1 | Division management | 340,756 | 299,100 |
| 6.2 | Financial Assistance | | |
| 6.2.1 | Provincial association grants | 1,682,900 | 1,676,600 |
| 6.2.2 | Provincial recreation/sport grants | 418,300 | 562,300 |
| 6.2.3 | Community recreation/cultural grants | 15,770,000 | 15,638,400 |
| 6.2.4 | Municipal recreation/tourism areas operating grants | 3,860,000 | 3,642,200 |
| 6.2.5 | Urban parks operating grants | 5,861,000 | 5,517,900 |
| 6.2.6 | Community recreation grants | 248,800 | 254,400 |
| 6.3 | Community Recreation and Sport | | |
| 6.3.1 | Branch support | 569,770 | 546,600 |
| 6.3.2 | Field technical support | 1,165,878 | 1,281,800 |
| 6.3.3 | Southern Alberta region | 415,264 | 398,700 |
| 6.3.4 | Big Country region | 384,547 | 414,300 |
| 6.3.5 | Parkland region | 440,542 | 433,300 |
| 6.3.6 | Central Alberta region | 567,730 | 530,000 |
| 6.3.7 | Eastern Alberta region | 384,416 | 366,000 |
| 6.3.8 | Northern Alberta region | 392,155 | 419,600 |
| 6.4 | Provincial Recreation and Sport | | |
| 6.4.1 | Branch support | 331,101 | 372,000 |
| 6.4.2 | Interprovincial games | 685,132 | 608,700 |
| 6.4.3 | Percy Page Centre | 524,542 | 400,300 |
| 6.4.4 | Provincial program services | 796,780 | 819,500 |
| 6.4.5 | Blue Lake Centre | 557,000 | 618,700 |
| | | <u>35,396,613</u> | <u>34,801,100</u> |
| 7 | Coordination of Programs for Seniors | | |
| 7.0.1 | Former minister's office | 283,873 | 302,400 |
| 7.0.2 | Administrative support | 959,921 | 582,500 |
| 7.0.4 | Seniors advisory council for Alberta | 504,943 | 442,000 |
| | | <u>1,748,737</u> | <u>1,327,100</u> |
| | | <u>82,275,745</u> | <u>80,720,900</u> |
| STATUTORY APPROPRIATIONS | | | |
| | Culture and Multiculturalism Revolving Fund | (95,246) | (100,400) |
| | Department Total | \$ 82,180,499 (a) | \$ 80,620,400 |

(a) Includes \$1,575,940 transferred from Labour, \$36,009,665 transferred from Tourism, Parks and Recreation, and \$1,748,737 transferred from Executive Council.

COMMUNITY DEVELOPMENT
REVENUE
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|-------------------------------------|---------------------------|---------------------------|
| Payments from Government of Canada: | | |
| National Museum core funding | \$ 187,000 | \$ 187,000 |
| Other | <u>130,013</u> | <u>—</u> |
| | <u>317,013</u> | <u>187,000</u> |
| Fees, Permits and Licences: | | |
| Recreation development fees | 254,031 | 138,094 |
| Other | <u>368,644</u> | <u>350,012</u> |
| | <u>622,675</u> | <u>488,106</u> |
| Other Revenue: | | |
| Refunds of expenditure | 35,072 | 23,104 |
| Miscellaneous: | | |
| Jubilee Auditoriums | 2,652,290 | 1,393,659 |
| Other | <u>7,898</u> | <u>361,887</u> |
| | <u>2,695,260</u> | <u>1,778,650</u> |
| Total revenue | <u><u>\$3,634,948</u></u> | <u><u>\$2,453,756</u></u> |

The Department of Economic Development and Tourism is responsible for the implementation of the economic strategy of the Government of Alberta. The Department is also responsible for leading the development of a competitive tourism industry which contributes to Alberta's economic growth.

Statement No. 2.

ECONOMIC DEVELOPMENT AND TOURISM
STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Vote and Ref. No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expend) |
|----------------------|---|----------------|---------------------------|---------------------|-------------|---------------------|---------------|-----------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| VOTED APPROPRIATIONS | | | | | | | | |
| 1 | Departmental Support Services | \$ 14,744,188 | \$ — | \$ — | \$ 852,288 | \$ 15,596,476 | \$ 14,255,612 | \$ 1,340,864 |
| 2 | Business and Trade Development | | | | | | | |
| 2.1 | Small Business and Industry | 10,989,961 | — | — | (794,216) | 10,195,745 | 9,317,880 | 877,865 |
| 2.2 | Trade | 5,688,806 | — | — | 963,322 | 6,652,128 | 6,434,502 | 217,626 |
| 2.3 | Policy and Planning | 3,219,295 | — | — | 1,113,545 | 4,332,840 | 3,954,575 | 378,265 |
| 2.4 | Business Finance and Investment | 2,371,305 | — | — | 51,101 | 2,422,406 | 2,258,532 | 163,874 |
| 2.5 | Promotion of Trade and Tourism | 449,372 | — | — | 12,000 | 461,372 | 616,420 | (155,048) |
| 2.6 | Financial Assistance for Alberta Business | 555,000 | — | — | 160,000 | 715,000 | 593,017 | 121,983 |
| 2.6 | International Assistance | 1,577,885 | — | — | — | 1,577,885 | 1,562,004 | 15,881 |
| 2.7 | Forest Industry Development | 3,151,656 | — | — | — | 3,151,656 | 2,875,419 | 276,237 |
| | | 28,003,280 | — | — | 1,505,752 | 29,509,032 | 27,612,349 | 1,896,683 |
| 3 | Financing - Economic Development and Research Projects | | | | | | | |
| 3.1 | Economic Development Projects | 25,000,000 | — | — | — | 25,000,000 | 25,000,000 | — |
| | Less: capitalized as a voted non-budgetary disbursement | (25,000,000) | — | — | — | (25,000,000) | (25,000,000) | — |
| | | — | — | — | — | — | — | — |
| 5 | Western Economic Partnership Agreements | | | | | | | |
| 5.1 | Business and Community Development | 4,900,000 | — | — | (2,203,492) | 2,696,508 | 1,144,465 | 1,552,043 |
| 5.2 | Communications Technology | 2,500,000 | — | — | — | 2,500,000 | 1,267,839 | 1,232,161 |
| 5.3 | Cultural Industries | 2,800,000 | — | — | — | 2,800,000 | 1,396,897 | 1,403,103 |
| 5.4 | Mineral Development | 1,500,000 | — | — | — | 1,500,000 | 1,139,190 | 360,810 |
| 5.5 | Northern Development | 1,160,000 | — | — | — | 1,160,000 | 724,201 | 435,799 |
| 5.6 | Reforestation and Forest Management | 6,600,000 | — | — | — | 6,600,000 | 5,606,022 | 993,978 |
| 5.7 | Tourism Marketing | 1,600,000 | — | — | — | 1,600,000 | 1,017,236 | 582,764 |
| | | 21,060,000 | — | — | (2,203,492) | 18,856,508 | 12,295,850 | 6,560,658 |
| 6 | Financial Assistance to Alberta Opportunity Company | 20,100,000 | — | — | — | 20,100,000 | 16,100,000 | 4,000,000 |
| | Less: capitalized as a voted non-budgetary disbursement | (6,000,000) | — | — | — | (6,000,000) | (2,000,000) | (4,000,000) |
| | | 14,100,000 | — | — | — | 14,100,000 | 14,100,000 | — |
| 7 | Employment and Settlement Services | 3,507,847 | — | — | — | 3,507,847 | 3,376,379 | 131,468 |

OMIC DEVELOPMENT AND TOURISM
EMENT OF EXPENDITURE BY
GRAM AND SUB-PROGRAM

| Program Sub-Program | Funds Provided | | | | | Expended | Unexpended (Over Expended) |
|---|---------------------------|---------------------------|----------------------|-----------------------|-----------------------|-----------------------|-------------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | |
| Tourism | | | | | | | |
| Product Development | \$ 2,227,280 | \$ — | \$ — | \$ — | \$ 2,227,280 | \$ 2,193,873 | \$ 33,407 |
| Industry and Business Development | 3,184,780 | — | — | — | 3,184,780 | 2,812,254 | 372,526 |
| Marketing | 11,402,990 | — | — | — | 11,402,990 | 10,363,307 | 1,039,683 |
| Canada/Alberta Tourism Agreement | 276,610 | — | — | — | 276,610 | 157,380 | 119,230 |
| Tourism Education and Training | 747,510 | — | — | — | 747,510 | 904,549 | (157,039) |
| | <u>17,839,170</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>17,839,170</u> | <u>16,431,363</u> | <u>1,407,807</u> |
| Financing of Technology and Research Projects | | | | | | | |
| Infrastructure | | | | | | | |
| Development and Support | 5,026,000 | — | — | — | 5,026,000 | 4,893,564 | 132,436 |
| Commercialization of Advanced Technologies | 9,103,000 | — | 187,000,000 | — | 196,103,000 | 195,712,278 | 390,722 |
| | <u>14,129,000</u> | <u>—</u> | <u>187,000,000</u> | <u>—</u> | <u>201,129,000</u> | <u>200,605,842</u> | <u>523,158</u> |
| Less: capitalized as a voted non-budgetary disbursement | <u>—</u> | <u>—</u> | <u>(187,000,000)</u> | <u>—</u> | <u>(187,000,000)</u> | <u>(186,626,742)</u> | <u>(373,258)</u> |
| | <u>14,129,000</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>14,129,000</u> | <u>13,979,100</u> | <u>149,900</u> |
| Natural Sciences and Engineering Research | 27,925,000 | — | — | — | 27,925,000 | 27,925,000 | — |
| | <u>141,308,485</u> | <u>—</u> | <u>—</u> | <u>154,548</u> | <u>141,463,033</u> | <u>129,975,653</u> | <u>11,487,380</u> |
| STATUTORY APPROPRIATIONS | | | | | | | |
| Tourism, Parks and Recreation Revolving Fund | (8,622) | — | — | — | (8,622) | 20,231 | (28,853) |
| TOTAL 1993 | <u>\$ 141,299,863 (b)</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ 154,548 (c)</u> | <u>\$ 141,454,411</u> | <u>\$ 129,995,884</u> | <u>\$ 11,458,527</u> |
| TOTAL 1992 (a) | <u>\$ 133,317,651</u> | <u>\$ —</u> | <u>\$ 15,156,660</u> | <u>\$ —</u> | <u>\$ 148,474,311</u> | <u>\$ 140,574,053</u> | <u>\$ 7,900,258</u> |

1992 figures have been restated where necessary to conform to the 1993 presentation.

des \$22,853,207 transferred from Tourism, Parks and Recreation, \$48,024,984 transferred from Technology, Research and Telecommunications, \$3,507,847 transferred from Career Development
employment and \$3,456,447 transferred from Forestry, Lands and Wildlife.
ferred from Tourism, Parks and Recreation.

ECONOMIC DEVELOPMENT AND TOURISM
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Vote | Program/Object | Funds Provided | | | | | | |
|----------------------|---|----------------|------------------------|------------------|--------------|------------------|---------------|---------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | Expended | Unexpended (Over Expense) |
| VOTED APPROPRIATIONS | | | | | | | | |
| 1 | Departmental Support Services | | | | | | | |
| | Salaries, wages and employee benefits | \$ 9,769,315 | \$ — | \$ — | \$ 51,990 | \$ 9,821,305 | \$ 9,411,731 | \$ 409,574 |
| | Supplies and services | 4,445,345 | — | — | 800,298 | 5,245,643 | 4,364,680 | 880,963 |
| | Grants | 150,000 | — | — | — | 150,000 | 140,325 | 9,675 |
| | Purchase of capital assets | 214,328 | — | — | — | 214,328 | 205,060 | 9,268 |
| | Other | 165,200 | — | — | — | 165,200 | 133,816 | 31,384 |
| | TOTAL 1993 | \$ 14,744,188 | \$ — | \$ — | \$ 852,288 | \$ 15,596,476 | \$ 14,255,612 | \$ 1,340,864 |
| | TOTAL 1992 (a) | \$ 15,146,145 | \$ — | \$ — | \$ — | \$ 15,146,145 | \$ 14,138,904 | \$ 1,007,241 |
| 2 | Business and Trade Development | | | | | | | |
| | Salaries, wages and employee benefits | \$ 12,735,829 | \$ — | \$ — | \$ (64,901) | \$ 12,670,928 | \$ 12,462,226 | \$ 208,702 |
| | Supplies and services | 9,631,187 | — | — | 1,672,153 | 11,303,340 | 10,272,335 | 1,031,005 |
| | Grants | 5,512,900 | — | — | (130,000) | 5,382,900 | 4,719,275 | 663,625 |
| | Purchase of capital assets | 123,364 | — | — | 25,000 | 148,364 | 158,513 | (10,149) |
| | Other | — | — | — | 3,500 | 3,500 | — | 3,500 |
| | TOTAL 1993 | \$ 28,003,280 | \$ — | \$ — | \$ 1,505,752 | \$ 29,509,032 | \$ 27,612,349 | \$ 1,896,683 |
| | TOTAL 1992 (a) | \$ 28,536,727 | \$ — | \$ — | \$ — | \$ 28,536,727 | \$ 26,642,694 | \$ 1,894,033 |
| 3 | Financing - Economic Development Projects | | | | | | | |
| | Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Supplies and services | — | — | — | — | — | — | — |
| | Grants | — | — | — | — | — | — | — |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | 25,000,000 | — | — | — | 25,000,000 | 25,000,000 | — |
| | | 25,000,000 | — | — | — | 25,000,000 | 25,000,000 | — |
| | Less: capitalized as a voted non-budgetary disbursement | (25,000,000) | — | — | — | (25,000,000) | (25,000,000) | — |
| | TOTAL 1993 | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | TOTAL 1992 | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| 4 | Small Business Interest Shielding Assistance | | | | | | | |
| | Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Supplies and services | — | — | — | — | — | — | — |
| | Grants | — | — | — | — | — | — | — |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | TOTAL 1992 | \$ 4,644,423 | \$ — | \$ — | \$ — | \$ 4,644,423 | \$ 4,040,762 | \$ 603,661 |

RAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.5.2 (cont'd)

OMIC DEVELOPMENT AND TOURISM
 EMENT OF EXPENDITURE BY
 RAM AND OBJECT

| Program/Object | Funds Provided | | | | | Expended | Unexpended (Over Expended) |
|---|----------------------|---------------------------|---------------------|-----------------------|----------------------|----------------------|-------------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | |
| Western Economic Partnership Agreements | | | | | | | |
| Salaries, wages and employee benefits | \$ 288,000 | \$ — | \$ — | \$ (70,000) | \$ 218,000 | \$ 187,235 | \$ 30,765 |
| Supplies and services | 9,063,000 | — | — | — | 9,063,000 | 6,903,433 | 2,159,567 |
| Grants | 11,620,000 | — | — | (2,133,492) | 9,486,508 | 5,140,145 | 4,346,363 |
| Purchase of capital assets | 89,000 | — | — | — | 89,000 | 65,037 | 23,963 |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 21,060,000 | \$ — | \$ — | \$ (2,203,492) | \$ 18,856,508 | \$ 12,295,850 | \$ 6,560,658 |
| TOTAL 1992 (a) | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| Financial Assistance to Alberta Opportunity Company | | | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| Supplies and services | — | — | — | — | — | — | — |
| Grants | 14,100,000 | — | — | — | 14,100,000 | 14,100,000 | — |
| Purchase of capital assets | — | — | — | — | — | — | — |
| Other | 6,000,000 | — | — | — | 6,000,000 | 2,000,000 | 4,000,000 |
| | 20,100,000 | — | — | — | 20,100,000 | 16,100,000 | 4,000,000 |
| Less: capitalized as a voted non-budgetary disbursement | (6,000,000) | — | — | — | (6,000,000) | (2,000,000) | (4,000,000) |
| TOTAL 1993 | \$ 14,100,000 | \$ — | \$ — | \$ — | \$ 14,100,000 | \$ 14,100,000 | \$ — |
| TOTAL 1992 | \$ 16,300,000 | \$ — | \$ — | \$ — | \$ 16,300,000 | \$ 16,040,800 | \$ 259,200 |
| Employment and Settlement Services | | | | | | | |
| Salaries, wages and employee benefits | \$ 1,057,262 | \$ — | \$ — | \$ — | \$ 1,057,262 | \$ 1,009,837 | \$ 47,425 |
| Supplies and services | 697,220 | — | — | — | 697,220 | 553,581 | 143,639 |
| Grants | 1,753,365 | — | — | — | 1,753,365 | 1,812,961 | (59,596) |
| Purchase of capital assets | — | — | — | — | — | — | — |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 3,507,847 | \$ — | \$ — | \$ — | \$ 3,507,847 | \$ 3,376,379 | \$ 131,468 |
| TOTAL 1992 | \$ 3,620,961 | \$ — | \$ — | \$ — | \$ 3,620,961 | \$ 3,576,653 | \$ 44,308 |
| Tourism | | | | | | | |
| Salaries, wages and employee benefits | \$ 6,878,340 | \$ — | \$ — | \$ — | \$ 6,878,340 | \$ 7,147,751 | \$ (269,411) |
| Supplies and services | 10,155,250 | — | — | — | 10,155,250 | 8,493,529 | 1,661,721 |
| Grants | 706,980 | — | — | — | 706,980 | 703,068 | 3,912 |
| Purchase of capital assets | 81,500 | — | — | — | 81,500 | 71,931 | 9,569 |
| Other | 17,100 | — | — | — | 17,100 | 15,084 | 2,016 |
| TOTAL 1993 | \$ 17,839,170 | \$ — | \$ — | \$ — | \$ 17,839,170 | \$ 16,431,363 | \$ 1,407,807 |
| TOTAL 1992 | \$ 22,294,620 | \$ — | \$ 6,665,980 | \$ — | \$ 28,960,600 | \$ 25,709,397 | \$ 3,251,203 |

ECONOMIC DEVELOPMENT AND TOURISM
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Vote | Program/Object | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expense) |
|--------------------------|---|---------------------------|---------------------------|----------------------|-----------------------|-----------------------|-----------------------|------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| 9 | Financing of Technology and Research Projects | | | | | | | |
| | Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Supplies and services | — | — | — | — | — | — | — |
| | Grants | 13,982,000 | — | 187,000,000 | — | 200,982,000 | 200,476,306 | 505,694 |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | 147,000 | — | — | — | 147,000 | 129,536 | 17,464 |
| | | <u>14,129,000</u> | <u>—</u> | <u>187,000,000</u> | <u>—</u> | <u>201,129,000</u> | <u>200,605,842</u> | <u>523,154</u> |
| | Less: capitalized as a voted non-budgetary disbursement | — | — | (187,000,000) | — | (187,000,000) | (186,626,742) | (373,248) |
| | TOTAL 1993 | <u>\$ 14,129,000</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ 14,129,000</u> | <u>\$ 13,979,100</u> | <u>\$ 149,900</u> |
| | TOTAL 1992 | <u>\$ 18,109,000</u> | <u>\$ —</u> | <u>\$ 7,000,000</u> | <u>\$ —</u> | <u>\$ 25,109,000</u> | <u>\$ 24,434,910</u> | <u>\$ 674,090</u> |
| 10 | Natural Sciences and Engineering Research | | | | | | | |
| | Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Supplies and services | — | — | — | — | — | — | — |
| | Grants | 27,925,000 | — | — | — | 27,925,000 | 27,925,000 | — |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | <u>\$ 27,925,000</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ 27,925,000</u> | <u>\$ 27,925,000</u> | <u>\$ —</u> |
| | TOTAL 1992 | <u>\$ 24,800,000</u> | <u>\$ —</u> | <u>\$ 1,490,680</u> | <u>\$ —</u> | <u>\$ 26,290,680</u> | <u>\$ 25,990,680</u> | <u>\$ 300,000</u> |
| | Total Voted 1993 | <u>\$ 141,308,485</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ 154,548</u> | <u>\$ 141,463,033</u> | <u>\$ 129,975,653</u> | <u>\$ 11,487,380</u> |
| | Total Voted 1992 (a) | <u>\$ 133,451,876</u> | <u>\$ —</u> | <u>\$ 15,156,660</u> | <u>\$ —</u> | <u>\$ 148,608,536</u> | <u>\$ 140,574,800</u> | <u>\$ 8,033,736</u> |
| STATUTORY APPROPRIATIONS | | | | | | | | |
| | Tourism, Parks and Recreation Revolving Fund | | | | | | | |
| | Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Supplies and services | (5,360) | — | — | — | (5,360) | 71,776 | (77,136) |
| | Grants | — | — | — | — | — | — | — |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | (3,262) | — | — | — | (3,262) | (51,545) | 48,283 |
| | Total Statutory 1993 | <u>\$ (8,622)</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ (8,622)</u> | <u>\$ 20,231</u> | <u>\$ (28,853)</u> |
| | Total Statutory 1992 | <u>\$ (134,225)</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ (134,225)</u> | <u>\$ (747)</u> | <u>\$ (133,478)</u> |
| | Department Total 1993 | <u>\$ 141,299,863 (b)</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ 154,548 (c)</u> | <u>\$ 141,454,411</u> | <u>\$ 129,995,884</u> | <u>\$ 11,458,527</u> |
| | Department Total 1992 (a) | <u>\$ 133,317,651</u> | <u>\$ —</u> | <u>\$ 15,156,660</u> | <u>\$ —</u> | <u>\$ 148,474,311</u> | <u>\$ 140,574,053</u> | <u>\$ 7,900,258</u> |

(a) The 1992 figures have been restated where necessary to conform to the 1993 presentation.

(b) Includes \$22,853,207 transferred from Tourism, Parks and Recreation, \$48,024,984 transferred from Technology, Research and Telecommunications, \$3,507,847 transferred from Career Development and Employment and \$3,456,447 transferred from Forestry, Lands and Wildlife.

(c) Transferred from Tourism, Parks and Recreation.

ECONOMIC DEVELOPMENT AND TOURISM
STATEMENT OF EXPENDITURE
BY ELEMENT

| Program/Element | Estimates | Expended | Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------------------|------------|------------|----------------------|---------------------------|---------------|---------------|
| VOTED APPROPRIATIONS | | | 3 | Financing - Economic | | |
| Departmental Support | | | 3.0.7 | Development Projects | | |
| Services | | | | Pratt & Whitney Inc. | \$ 25,000,000 | \$ 25,000,000 |
| Minister's office | \$ 354,810 | \$ 313,398 | | Less: capitalized as a | | |
| Deputy minister's office | 344,395 | 527,568 | | voted non-budgetary | | |
| Finance and administration | 7,887,863 | 8,059,930 | | disbursement | (25,000,000) | (25,000,000) |
| Communications and | | | | | | |
| information | 2,232,956 | 1,616,308 | | | | |
| Human resources | 493,474 | 520,177 | 5 | Western Economic | | |
| Premier's Council on | | | | Partnership Agreements | | |
| Science and Technology | 391,087 | 302,201 | 5.1 | Business and Community | | |
| Former ministers' office | 604,804 | 572,411 | | Development | | |
| Business development and | | | 5.1.1 | Administration | 600,000 | 334,856 |
| marketing | 1,742,663 | 1,565,043 | 5.1.2 | Community-based | | |
| Former deputy ministers' | | | | initiatives | 1,900,000 | — |
| offices | 692,136 | 778,576 | 5.1.3 | Competitiveness | | |
| | | | | initiatives | 2,400,000 | 809,609 |
| | 14,744,188 | 14,255,612 | 5.2 | Communications Technology | | |
| | | | 5.2.1 | Public information and | | |
| Business and Tourism | | | | evaluation | 75,000 | 4,470 |
| Development | | | 5.2.2 | Telecommunications | | |
| Small Business and Industry | | | | research laboratories | 1,164,000 | 1,164,000 |
| Administrative support | 420,361 | 482,274 | 5.2.3 | Information technology | | |
| Industry development | 2,885,539 | 2,859,062 | | development initiative | 1,261,000 | 99,369 |
| Business counselling and | | | 5.3 | Cultural Industries | | |
| development | 5,340,925 | 4,740,443 | 5.3.1 | Public information and | | |
| Action on waste | 1,922,136 | 815,101 | | evaluation | 105,000 | 31,059 |
| Alberta Motion Picture | | | 5.3.2 | Company development | 1,300,000 | 892,654 |
| Development Corporation | 421,000 | 421,000 | 5.3.3 | Marketing and | | |
| Trade | | | | distribution | 1,165,000 | 460,535 |
| Administrative support | 535,806 | 759,625 | 5.3.4 | Professional development | 230,000 | 12,649 |
| Trade development - Americas | 1,217,000 | 1,268,339 | 5.4 | Mineral Development | | |
| Trade development - Overseas | 2,095,000 | 2,365,533 | 5.4.1 | Public information and | | |
| Trade show promotion | 925,000 | 1,194,522 | | evaluation | 200,000 | 15,916 |
| International marketing and | | | 5.4.2 | Geoscience | 900,000 | 1,123,274 |
| finance | 533,778 | 551,946 | 5.4.3 | Technology and economic | | |
| Petroleum Technology Training | | | | development | 400,000 | — |
| Centre | 382,222 | 294,537 | 5.5 | Northern Development | | |
| Policy and Planning | | | 5.5.1 | Business development | | |
| Administrative support | 235,064 | 203,495 | | assistance | 580,000 | 575,514 |
| Distribution and transportation | | | 5.5.2 | Community-based | | |
| services | 737,977 | 674,837 | | initiatives | 348,000 | 131,687 |
| Strategic planning and research | 748,784 | 758,422 | 5.5.3 | Strengthening the | | |
| Policy development and | | | | workforce | 232,000 | 17,000 |
| coordination | 1,497,470 | 2,317,821 | 5.6 | Reforestation and Forest | | |
| Business Finance and Investment | | | | Management | | |
| Administrative support | 237,609 | 251,057 | 5.6.1 | Public information and | | |
| Business finance development | 868,623 | 846,719 | | evaluation | 390,000 | 360,906 |
| Investment promotion | 1,265,073 | 1,160,756 | 5.6.2 | Reforestation and forest | | |
| Promotion of Trade and Tourism | | | | management | 4,033,000 | 3,865,055 |
| Commissioner General for | | | 5.6.3 | Research and technology | | |
| Trade and Tourism | 449,372 | 616,420 | | transfer | 2,177,000 | 1,380,061 |
| Financial Assistance for Alberta | | | 5.7 | Tourism Marketing | | |
| Business | | | 5.7.1 | Asia/Pacific | 200,000 | 128,116 |
| Market development assistance | 540,000 | 582,267 | 5.7.2 | North America | 800,000 | 514,460 |
| Small business incubators | 15,000 | 10,750 | 5.7.3 | Europe | 600,000 | 374,660 |
| International Assistance | | | | | | |
| Administrative support | 65,885 | 50,004 | | | 21,060,000 | 12,295,850 |
| Grants | 1,512,000 | 1,512,000 | | | | |
| Forest Industry Development | | | | | | |
| Administrative support | 932,000 | 1,030,224 | | | | |
| Trade promotions | 1,040,000 | 774,429 | | | | |
| Development and | | | | | | |
| commercialization | 133,656 | 409,950 | | | | |
| Forest products | | | | | | |
| development | 1,046,000 | 660,816 | | | | |
| | 28,003,280 | 27,612,349 | | | | |

ECONOMIC DEVELOPMENT AND TOURISM
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|---|-------------------|-------------------|
| 6 | Financial Assistance to Alberta Opportunity Company | | |
| 6.0.1 | Operating grant | \$ 14,100,000 | \$ 14,100,000 |
| 6.0.2 | Venture capital financing | 4,000,000 | 1,300,000 |
| 6.0.3 | Seed capital financing | 2,000,000 | 700,000 |
| | | <u>20,100,000</u> | <u>16,100,000</u> |
| | Less: capitalized as a voted non-budgetary disbursement | (6,000,000) | (2,000,000) |
| | | <u>14,100,000</u> | <u>14,100,000</u> |
| 7 | Employment and Settlement Services | | |
| 7.0.1 | Administrative support | 270,886 | 276,690 |
| 7.0.2 | Policy and program development | 262,586 | 234,571 |
| 7.0.3 | Immigration programs | 693,024 | 608,858 |
| 7.0.4 | Settlement programs | 2,281,351 | 2,256,260 |
| | | <u>3,507,847</u> | <u>3,376,379</u> |
| 8 | Tourism | | |
| 8.1 | Product Development | | |
| 8.1.1 | Division management | 214,020 | 217,812 |
| 8.1.2 | Destination development | 1,126,600 | 1,020,151 |
| 8.1.3 | Community services | 434,690 | 426,302 |
| 8.1.4 | Resort development | 451,970 | 529,608 |
| 8.2 | Industry and Business Development | | |
| 8.2.1 | Division management | 223,970 | 262,381 |
| 8.2.2 | Business growth and investment | 1,271,070 | 1,333,943 |
| 8.2.3 | Community tourism action program - administration | 105,550 | 104,282 |
| 8.2.5 | Industry organization and development | 7,000 | 7,000 |
| 8.2.6 | Industry services delivery | 1,577,190 | 1,104,648 |
| 8.3 | Marketing | | |
| 8.3.1 | Division management | 299,110 | 466,725 |
| 8.3.2 | Regional sales and marketing services | 5,337,690 | 5,510,255 |
| 8.3.3 | Asia/Pacific | 927,380 | 922,187 |
| 8.3.4 | North America | 3,502,640 | 2,353,294 |
| 8.3.5 | Europe | 1,186,170 | 1,110,846 |
| 8.3.6 | Commissioner General for Trade and Tourism | 150,000 | — |
| 8.4 | Canada/Alberta Tourism Agreement | | |
| 8.4.1 | Administrative support | 276,610 | 157,380 |
| 8.5 | Education and Training | | |
| 8.5.1 | Tourism Education | | |
| | Council operations | 423,530 | 581,839 |
| 8.5.2 | Standards development | — | 10 |
| 8.5.3 | Employee certification | 323,980 | 322,700 |
| | | <u>17,839,170</u> | <u>16,431,363</u> |

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|--------------------------|---|---------------------------|-----------------------|
| 9 | Financing of Technology and Research Projects | | |
| 9.1 | Infrastructure | | |
| | Development and Support | | |
| 9.1.2 | Electronics/ microelectronics | \$ 1,834,000 | \$ 1,834,000 |
| 9.1.3 | Telecommunications/ information services | 1,004,000 | 904,000 |
| 9.1.6 | Advanced materials/ processes | 600,000 | 600,000 |
| 9.1.7 | Advanced technology and engineering support | 1,218,000 | 1,185,000 |
| 9.1.8 | Medical research support | 370,000 | 370,000 |
| 9.2 | Commercialization of Advanced Technologies | | |
| 9.2.1 | Biotechnology | — | 200,000 |
| 9.2.2 | Electronics/ microelectronics | — | 116,000 |
| 9.2.3 | Telecommunications/ information services | 187,000,000 | 186,916,000 |
| 9.2.4 | Computers and software | — | 116,000 |
| 9.2.6 | Advanced materials/ processes | 7,900,000 | 7,932,000 |
| 9.2.7 | Emerging technologies | 1,203,000 | 430,000 |
| | | <u>201,129,000</u> | <u>200,605,000</u> |
| | Less: capitalized as a voted non-budgetary disbursement | (187,000,000) | (186,626,000) |
| | | <u>14,129,000</u> | <u>13,979,000</u> |
| 10 | Natural Sciences and Engineering Research | | |
| 10.0.1 | Alberta Research Council | 27,925,000 | 27,925,000 |
| | | <u>141,308,485</u> | <u>129,975,000</u> |
| STATUTORY APPROPRIATIONS | | | |
| | Tourism, Parks and Recreation Revolving Fund | (8,622) | 20,000 |
| | Department Total | <u>\$ 141,299,863 (a)</u> | <u>\$ 129,995,000</u> |

(a) Includes \$22,853,207 transferred from Tourism, Parks and Recreation, \$48,020 transferred from Technology, Research and Telecommunications, \$3,507,847 transferred from Career Development and Employment and \$3,456,447 transferred from Forest Lands and Wildlife.

ECONOMIC DEVELOPMENT AND TOURISM
REVENUE
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|-------------------------------------|----------------------------|----------------------------|
| Payments from Government of Canada: | | |
| Western Economic Partners | \$ 1,827,491 | \$ — |
| Tourism subsidiary agreement | — | 8,094,225 |
| Other | <u>298,643</u> | <u>9,562</u> |
| | <u>2,126,134</u> | <u>8,103,787</u> |
| Fees, Permits and Licences | <u>198,275</u> | <u>352,675</u> |
| Other Revenue: | | |
| Investment income | 828,749 | 975,279 |
| Refunds of Expenditure: | | |
| Previous years' refunds | 6,801,082 | 498,866 |
| Advertising agreements | — | 150,068 |
| Refunds of expenditure | 53,937 | 206,806 |
| Miscellaneous: | | |
| Trade show participation | 103,250 | 124,200 |
| Miscellaneous | <u>467,198</u> | <u>48,615</u> |
| | <u>8,254,216</u> | <u>2,003,834</u> |
| Total revenue | <u><u>\$10,578,625</u></u> | <u><u>\$10,460,296</u></u> |

The Department of Education is responsible for the establishment, operation, administration, and management of primary and secondary education programs. The overall objective is to maintain and increase the quality of education in all parts of Alberta, while ensuring maximum value for each dollar spent.

Statement No. 2.

EDUCATION
STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Vote and Ref. No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expend) |
|--------------------------|---|------------------|---------------------------|---------------------|-------------|---------------------|------------------|-----------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| VOTED APPROPRIATIONS | | | | | | | | |
| 1 | Departmental Support Services | \$ 14,815,850 | \$ — | \$ — | \$ 700,000 | \$ 15,515,850 | \$ 15,504,517 | \$ 11,333 |
| 2 | Financial Assistance to Schools | | | | | | | |
| 2.1 | Provincial Contribution to the School Foundation Program Fund | 1,121,341,000 | — | — | (1,300,000) | 1,120,041,000 | 1,119,500,000 | 541,000 |
| 2.2 | School Board Special Assistance | 260,053,000 | — | — | (4,000,000) | 256,053,000 | 258,015,071 | (1,962,071) |
| 2.3 | Early Childhood Services | 83,790,000 | — | — | 300,000 | 84,090,000 | 83,641,769 | 448,231 |
| 2.4 | Private School Assistance | 22,353,000 | — | — | 1,800,000 | 24,153,000 | 23,227,849 | 925,151 |
| 2.5 | Provincial Contribution to Teachers' Retirement Fund | 93,400,000 | — | — | 200,000 | 93,600,000 | 93,089,163 | 510,837 |
| | | 1,580,937,000 | — | — | (3,000,000) | 1,577,937,000 | 1,577,473,852 | 463,148 |
| 3 | Development and Delivery of Education Programs | | | | | | | |
| 3.1 | Student Programs and Evaluation | 31,085,350 | — | — | 1,200,000 | 32,285,350 | 31,664,285 | 621,065 |
| 3.2 | Regional Services | 10,317,800 | — | — | 1,100,000 | 11,417,800 | 11,017,957 | 399,843 |
| | | 41,403,150 | — | — | 2,300,000 | 43,703,150 | 42,682,242 | 1,020,908 |
| | | 1,637,156,000 | — | — | — | 1,637,156,000 | 1,635,660,611 | 1,495,389 |
| STATUTORY APPROPRIATIONS | | | | | | | | |
| | Education Revolving Fund | (1,870,420) | — | — | — | (1,870,420) | (820,324) | (1,050,096) |
| | TOTAL 1993 | \$ 1,635,285,580 | \$ — | \$ — | \$ — | \$ 1,635,285,580 | \$ 1,634,840,287 | \$ 445,293 |
| | TOTAL 1992 | \$ 1,545,796,850 | \$ — | \$ — | \$ — | \$ 1,545,796,850 | \$ 1,531,034,661 | \$ 14,762,189 |

ERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.6.2

CATION
EMENT OF EXPENDITURE BY
GRAM AND OBJECT

| Program/Object | Funds Provided | | | | | | |
|--|------------------|------------------------|------------------|----------------|------------------|------------------|----------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | Expended | Unexpended (Over Expended) |
| VOTED APPROPRIATIONS | | | | | | | |
| Departmental Support | | | | | | | |
| Services | | | | | | | |
| Salaries, wages and employee benefits | \$ 10,138,300 | \$ — | \$ — | \$ — | \$ 10,138,300 | \$ 9,612,297 | \$ 526,003 |
| Supplies and services | 3,850,650 | — | — | 700,000 | 4,550,650 | 5,074,981 | (524,331) |
| Grants | 368,700 | — | — | — | 368,700 | 367,761 | 939 |
| Purchase of capital assets | 400,800 | — | — | — | 400,800 | 398,098 | 2,702 |
| Other | 57,400 | — | — | — | 57,400 | 51,380 | 6,020 |
| TOTAL 1993 | \$ 14,815,850 | \$ — | \$ — | \$ 700,000 | \$ 15,515,850 | \$ 15,504,517 | \$ 11,333 |
| TOTAL 1992 (a) | \$ 13,436,950 | \$ — | \$ — | \$ — | \$ 13,436,950 | \$ 13,385,508 | \$ 51,442 |
| Financial Assistance to Schools | | | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ 1,569,966 | \$ 1,569,966 | \$ 1,539,247 | \$ 30,719 |
| Supplies and services | — | — | — | 107,062 | 107,062 | 100,998 | 6,064 |
| Grants | 1,580,937,000 | — | — | (4,677,028) | 1,576,259,972 | 1,575,833,607 | 426,365 |
| Purchase of capital assets | — | — | — | — | — | — | — |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 1,580,937,000 | \$ — | \$ — | \$ (3,000,000) | \$ 1,577,937,000 | \$ 1,577,473,852 | \$ 463,148 |
| TOTAL 1992 | \$ 1,487,967,000 | \$ — | \$ — | \$ — | \$ 1,487,967,000 | \$ 1,477,373,657 | \$ 10,593,343 |
| Development and Delivery of Education Programs | | | | | | | |
| Salaries, wages and employee benefits | \$ 23,947,000 | \$ — | \$ — | \$ — | \$ 23,947,000 | \$ 23,397,929 | \$ 549,071 |
| Supplies and services | 16,813,650 | — | — | 2,257,000 | 19,070,650 | 18,728,803 | 341,847 |
| Grants | 185,800 | — | — | — | 185,800 | 88,132 | 97,668 |
| Purchase of capital assets | 456,700 | — | — | 43,000 | 499,700 | 467,378 | 32,322 |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 41,403,150 | \$ — | \$ — | \$ 2,300,000 | \$ 43,703,150 | \$ 42,682,242 | \$ 1,020,908 |
| TOTAL 1992 (a) | \$ 41,929,600 | \$ — | \$ — | \$ — | \$ 41,929,600 | \$ 41,105,987 | \$ 823,613 |
| Total Voted 1993 | \$ 1,637,156,000 | \$ — | \$ — | \$ — | \$ 1,637,156,000 | \$ 1,635,660,611 | \$ 1,495,389 |
| Total Voted 1992 | \$ 1,543,333,550 | \$ — | \$ — | \$ — | \$ 1,543,333,550 | \$ 1,531,865,152 | \$ 11,468,398 |
| STATUTORY APPROPRIATIONS | | | | | | | |
| Education Revolving Fund | | | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| Supplies and services | (2,687,700) | — | — | — | (2,687,700) | (1,422,863) | (1,264,837) |
| Grants | — | — | — | — | — | — | — |
| Purchase of capital assets | 559,850 | — | — | — | 559,850 | 795,008 | (235,158) |
| Other | 257,430 | — | — | — | 257,430 | (192,469) | 449,899 |
| Total Statutory 1993 | \$ (1,870,420) | \$ — | \$ — | \$ — | \$ (1,870,420) | \$ (820,324) | \$ (1,050,096) |
| Total Statutory 1992 | \$ 2,463,300 | \$ — | \$ — | \$ — | \$ 2,463,300 | \$ (830,491) | \$ 3,293,791 |
| Department Total 1993 | \$ 1,635,285,580 | \$ — | \$ — | \$ — | \$ 1,635,285,580 | \$ 1,634,840,287 | \$ 445,293 |
| Department Total 1992 | \$ 1,545,796,850 | \$ — | \$ — | \$ — | \$ 1,545,796,850 | \$ 1,531,034,661 | \$ 14,762,189 |

1992 figures have been restated where necessary to conform to the 1993 presentation.

EDUCATION
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|--|----------------------|----------------------|
| VOTED APPROPRIATIONS | | | |
| 1 | Departmental Support Services | | |
| 1.0.1 | Minister's office | \$ 349,600 | \$ 318,554 |
| 1.0.2 | Deputy minister's office | 371,650 | 331,395 |
| 1.0.3 | Assistant deputy minister - financial services | 222,300 | 299,051 |
| 1.0.4 | Finance | 1,946,000 | 2,037,250 |
| 1.0.5 | Educational grants to individuals, organizations and agencies | 368,700 | 367,761 |
| 1.0.6 | School business administration services | 843,500 | 915,736 |
| 1.0.7 | School buildings services | 1,068,600 | 1,257,303 |
| 1.0.8 | Human resource services | 691,450 | 693,589 |
| 1.0.9 | Legislative services | 279,650 | 278,236 |
| 1.0.10 | Information services | 5,454,950 | 5,751,110 |
| 1.0.11 | Communications | 337,450 | 292,251 |
| 1.0.12 | Assistant deputy minister - planning and information services | 281,550 | 310,352 |
| 1.0.13 | Policy and planning | 2,045,300 | 2,074,220 |
| 1.0.14 | Administrative services | 555,150 | 577,709 |
| | | <u>14,815,850</u> | <u>15,504,517</u> |
| 2 | Financial Assistance to Schools | | |
| 2.1 | Provincial Contribution to the School Foundation Program Fund | | |
| 2.1.1 | Building and equipment support | 198,898,000 | 198,898,000 |
| 2.1.2 | Student instruction and transportation | 922,443,000 | 920,602,000 |
| 2.2 | School Board Special Assistance | | |
| 2.2.1 | Equity grants | 82,658,000 | 84,404,455 |
| 2.2.2 | Special education grants | 118,652,000 | 116,536,415 |
| 2.2.3 | Student program grants | 40,008,000 | 39,104,378 |
| 2.2.4 | General education grants | 18,735,000 | 17,969,823 |
| 2.3 | Early Childhood Services | | |
| 2.3.1 | Pre-school education grants | 83,790,000 | 83,641,769 |
| 2.4 | Private School Assistance | | |
| 2.4.1 | Grants to private schools | 22,353,000 | 23,227,849 |
| 2.5 | Provincial Contribution to Teachers' Retirement Fund | | |
| 2.5.1 | Teachers' Retirement Fund grants | 93,400,000 | 93,089,163 |
| | | <u>1,580,937,000</u> | <u>1,577,473,852</u> |

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|---|----------------------|----------------------|
| 3 | Development and Delivery of Education Programs | | |
| 3.1 | Student Programs and Evaluation | | |
| 3.1.1 | Assistant deputy minister - student programs and evaluation | \$ 269,550 | \$ 306,600 |
| 3.1.2 | Student evaluation services | 7,396,000 | 7,707,000 |
| 3.1.3 | Curriculum services | 6,078,000 | 6,128,000 |
| 3.1.4 | Language services | 2,546,000 | 2,488,000 |
| 3.1.5 | Alberta response centres | 5,977,300 | 6,068,000 |
| 3.1.6 | Distance education | 3,033,000 | 3,096,000 |
| 3.1.7 | Alberta Distance Learning Centre | 5,785,500 | 5,869,000 |
| 3.2 | Regional Services | | |
| 3.2.1 | Assistant deputy minister - regional services | 261,400 | 403,000 |
| 3.2.2 | National and international education | 566,300 | 493,000 |
| 3.2.3 | Native education | 503,700 | 484,000 |
| 3.2.4 | Grande Prairie regional office | 887,350 | 846,000 |
| 3.2.5 | Edmonton regional office | 2,456,250 | 2,594,000 |
| 3.2.6 | Calgary regional office | 1,643,250 | 1,843,000 |
| 3.2.7 | Lethbridge regional office | 1,008,000 | 1,134,000 |
| 3.2.8 | Red Deer regional office | 1,119,950 | 1,351,000 |
| 3.2.9 | Teacher certification | 1,364,300 | 1,458,000 |
| 3.2.10 | Appeals and student attendance secretariat | 507,300 | 408,000 |
| | | <u>41,403,150</u> | <u>42,682,000</u> |
| | | <u>1,637,156,000</u> | <u>1,635,660,000</u> |

STATUTORY APPROPRIATIONS

| | | |
|--------------------------|-------------------------|-------------------------|
| Education Revolving Fund | (1,870,420) | (820,000) |
| Department Total | <u>\$ 1,635,285,580</u> | <u>\$ 1,634,840,000</u> |

EDUCATION

REVENUE

FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|-------------------------------------|--------------------|---------------------|
| Payments from Government of Canada: | | |
| Bilingualism | \$ 19,551 | \$ 26,377 |
| Fees, Permits and Licences: | | |
| Correspondence courses | 1,748,792 | 1,623,099 |
| Tuition fees | 1,317,068 | 1,010,408 |
| Rental of portable classrooms | 97,700 | 90,700 |
| Other | 245,079 | 135,918 |
| | <u>3,408,639</u> | <u>2,860,125</u> |
| Other Revenue: | | |
| Refunds of expenditure: | | |
| Previous years' refunds | 981,522 | 1,540,888 |
| Salaries and expenses | 31,622 | 7,595 |
| Services and supplies to staff | 4,939 | 25,486 |
| Other | — | 1,321 |
| Miscellaneous | 721,536 | 63,663 |
| | <u>1,739,619</u> | <u>1,638,953</u> |
| Total revenue | <u>\$5,167,809</u> | <u>\$ 4,525,455</u> |

The Department of Energy is responsible for the administration and management of Alberta's energy and mineral resources.

Statement No. 2.7

ENERGY
STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Vote and Ref. No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expend) |
|----------------------|--|--------------------------|---------------------------|----------------------|-------------------------|----------------------|----------------------|-----------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| 1 | Departmental Support Services | | | | | | | |
| 1.1 | Central Support Services | \$ 1,259,219 | \$ — | \$ — | \$ — | \$ 1,259,219 | \$ 1,263,214 | \$ (3,995) |
| 1.2 | Finance and Administrative Services | 9,341,990 | — | — | 2,907,750 | 12,249,740 | 12,194,105 | 55,635 |
| | | <u>10,601,209</u> | <u>—</u> | <u>—</u> | <u>2,907,750</u> | <u>13,508,959</u> | <u>13,457,319</u> | <u>51,640</u> |
| 2 | Minerals Management | | | | | | | |
| 2.1 | Mineral Resources | 7,428,089 | — | — | 624,000 | 8,052,089 | 7,722,829 | 329,260 |
| 2.2 | Mineral Revenue | 13,976,716 | — | — | 678,000 | 14,654,716 | 15,179,266 | (524,550) |
| 2.3 | Markets, Supply and Industry Analysis | 3,028,860 | — | — | — | 3,028,860 | 3,063,094 | (34,234) |
| 2.4 | Sustainable Energy Development | 7,298,805 | — | — | (30,000) | 7,268,805 | 6,962,434 | 306,371 |
| | | <u>31,732,470</u> | <u>—</u> | <u>—</u> | <u>1,272,000</u> | <u>33,004,470</u> | <u>32,927,623</u> | <u>76,847</u> |
| 4 | Oil Sands Research Assistance | 20,000,000 | (21,441) | — | (619,000) | 19,359,559 | 19,350,169 | 9,390 |
| 5 | Petroleum Marketing and Market Research | 7,285,000 | — | — | (150,000) | 7,135,000 | 7,135,000 | — |
| 6 | Oil Sands Equity Management | 2,490,000 | — | — | (911,000) | 1,579,000 | 1,412,007 | 166,993 |
| 7 | Public Utilities Regulation | 1,100,000 | — | — | 90,000 | 1,190,000 | 1,190,000 | — |
| | TOTAL 1993 | <u>\$ 73,208,679 (b)</u> | <u>\$ (21,441)(c)</u> | <u>\$ —</u> | <u>\$ 2,589,750 (d)</u> | <u>\$ 75,776,988</u> | <u>\$ 75,472,118</u> | <u>\$ 304,870</u> |
| | TOTAL 1992 (a) | <u>\$ 69,631,691</u> | <u>\$ (61,767)(c)</u> | <u>\$ 21,535,000</u> | <u>\$ —</u> | <u>\$ 91,104,924</u> | <u>\$ 88,649,480</u> | <u>\$ 2,455,444</u> |

(a) The 1992 figures have been restated where necessary to conform to the 1993 presentation.

(b) Includes \$2,581,679 transferred from Forestry, Lands and Wildlife.

(c) The original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(d) Transferred from Environmental Protection.

ERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.7.2

RGY
EMENT OF EXPENDITURE BY
GRAM AND OBJECT

| Program/Object | Funds Provided | | | | | Expended | Unexpended (Over Expended) |
|--|----------------|---------------------------|---------------------|--------------|---------------------|---------------|-------------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | |
| VOTED APPROPRIATIONS | | | | | | | |
| Departmental Support | | | | | | | |
| Services | | | | | | | |
| Salaries, wages and employee benefits | \$ 8,124,632 | \$ — | \$ — | \$ 2,060,678 | \$ 10,185,310 | \$ 10,020,865 | \$ 164,445 |
| Supplies and services | 2,301,893 | — | — | 815,280 | 3,117,173 | 3,183,389 | (66,216) |
| Grants | 25,000 | — | — | — | 25,000 | 24,749 | 25 |
| Purchase of capital assets | 75,684 | — | — | 31,792 | 107,476 | 159,470 | (51,994) |
| Other | 74,000 | — | — | — | 74,000 | 68,846 | 5,154 |
| TOTAL 1993 | \$ 10,601,209 | \$ — | \$ — | \$ 2,907,750 | \$ 13,508,959 | \$ 13,457,319 | \$ 51,640 |
| TOTAL 1992 (a) | \$ 10,644,494 | \$ — | \$ — | \$ — | \$ 10,644,494 | \$ 10,609,567 | \$ 34,927 |
| Minerals Management | | | | | | | |
| Salaries, wages and employee benefits | \$ 18,482,365 | \$ — | \$ — | \$ (91,000) | \$ 18,391,365 | \$ 17,995,743 | \$ 395,622 |
| Supplies and services | 9,657,646 | — | — | 1,063,000 | 10,720,646 | 11,303,225 | (582,579) |
| Grants | 2,956,434 | — | — | — | 2,956,434 | 2,848,065 | 108,369 |
| Purchase of capital assets | 636,025 | — | — | 300,000 | 936,025 | 780,590 | 155,435 |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 31,732,470 | \$ — | \$ — | \$ 1,272,000 | \$ 33,004,470 | \$ 32,927,623 | \$ 76,847 |
| TOTAL 1992 (a) | \$ 33,129,597 | \$ — | \$ — | \$ — | \$ 33,129,597 | \$ 32,392,602 | \$ 736,995 |
| Assistance for Oil Sands | | | | | | | |
| Projects | | | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| Supplies and services | — | — | — | — | — | — | — |
| Grants | — | — | — | — | — | — | — |
| Purchase of capital assets | — | — | — | — | — | — | — |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| TOTAL 1992 | \$ 4,000,000 | \$ — | \$ 21,350,000 | \$ — | \$ 25,350,000 | \$ 25,188,679 | \$ 161,321 |
| Oil Sands Research | | | | | | | |
| Assistance | | | | | | | |
| Salaries, wages and employee benefits | \$ 2,919,000 | \$ — | \$ — | \$ — | \$ 2,919,000 | \$ 2,886,374 | \$ 32,626 |
| Supplies and services | 775,000 | (21,441) | — | — | 753,559 | 880,089 | (126,530) |
| Grants | 16,301,000 | — | — | (619,000) | 15,682,000 | 15,582,000 | 100,000 |
| Purchase of capital assets | — | — | — | — | — | — | — |
| Other | 5,000 | — | — | — | 5,000 | 1,706 | 3,294 |
| TOTAL 1993 | \$ 20,000,000 | \$ (21,441) | \$ — | \$ (619,000) | \$ 19,359,559 | \$ 19,350,169 | \$ 9,390 |
| TOTAL 1992 | \$ 10,994,900 | \$ (61,767) | \$ — | \$ — | \$ 10,933,133 | \$ 10,954,574 | \$ (21,441) |
| Petroleum Marketing and Market Research | | | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| Supplies and services | — | — | — | — | — | — | — |
| Grants | 7,285,000 | — | — | (150,000) | 7,135,000 | 7,135,000 | — |
| Purchase of capital assets | — | — | — | — | — | — | — |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 7,285,000 | \$ — | \$ — | \$ (150,000) | \$ 7,135,000 | \$ 7,135,000 | \$ — |
| TOTAL 1992 | \$ 7,100,000 | \$ — | \$ 185,000 | \$ — | \$ 7,285,000 | \$ 7,285,000 | \$ — |

ENERGY
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Vote | Program/Object | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expend) |
|--------------------------|--|-------------------|---------------------------|---------------------|------------------|---------------------|---------------|-----------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| 6 | Oil Sands Equity | | | | | | | |
| | Management | | | | | | | |
| | Salaries, wages and employee benefits | \$ 838,998 | \$ — | \$ — | \$ — | \$ 838,998 | \$ 799,013 | \$ 39,985 |
| | Supplies and services | 1,564,000 | — | — | (911,300) | 652,700 | 326,476 | 326,224 |
| | Grants | — | — | — | — | — | 201,468 | (201,468) |
| | Purchase of capital assets | 72,002 | — | — | — | 72,002 | 69,817 | 2,185 |
| | Other | 15,000 | — | — | 300 | 15,300 | 15,233 | 67 |
| | TOTAL 1993 | \$ 2,490,000 | \$ — | \$ — | \$ (911,000) | \$ 1,579,000 | \$ 1,412,007 | \$ 166,993 |
| | TOTAL 1992 | \$ 2,762,700 | \$ — | \$ — | \$ — | \$ 2,762,700 | \$ 1,078,445 | \$ 1,684,255 |
| 7 | Public Utilities Regulation | | | | | | | |
| | Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Supplies and services | — | — | — | — | — | — | — |
| | Grants | 1,100,000 | — | — | 90,000 | 1,190,000 | 1,190,000 | — |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 1,100,000 | \$ — | \$ — | \$ 90,000 | \$ 1,190,000 | \$ 1,190,000 | \$ — |
| | TOTAL 1992 | \$ 1,000,000 | \$ — | \$ — | \$ — | \$ 1,000,000 | \$ 950,000 | \$ 50,000 |
| | Total Voted 1993 | \$ 73,208,679 | \$ (21,441) | \$ — | \$ 2,589,750 | \$ 75,776,988 | \$ 75,472,118 | \$ 304,870 |
| | Total Voted 1992 (a) | \$ 69,631,691 | \$ (61,767) | \$ 21,535,000 | \$ — | \$ 91,104,924 | \$ 88,458,867 | \$ 2,646,057 |
| STATUTORY APPROPRIATIONS | | | | | | | | |
| | Petroleum Incentives | | | | | | | |
| | Program Act | | | | | | | |
| | Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Supplies and services | — | — | — | — | — | — | — |
| | Grants | — | — | — | — | — | — | — |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | — | — | — | — | — | — | — |
| | Total Statutory 1993 | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Total Statutory 1992 | \$ — | \$ — | \$ — | \$ — | \$ — | \$ 190,613 | \$ (190,613) |
| | Department Total 1993 | \$ 73,208,679 (b) | \$ (21,441)(c) | \$ — | \$ 2,589,750 (d) | \$ 75,776,988 | \$ 75,472,118 | \$ 304,870 |
| | Department Total 1992 (a) | \$ 69,631,691 | \$ (61,767)(c) | \$ 21,535,000 | \$ — | \$ 91,104,924 | \$ 88,649,480 | \$ 2,455,444 |

(a) The 1992 figures have been restated where necessary to conform to the 1993 presentation.

(b) Includes \$2,581,679 transferred from Forestry, Lands and Wildlife.

(c) The original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(d) Transferred from Environmental Protection.

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.7.3

RGY
EMENT OF EXPENDITURE
LEMENT

| Program/Element | Estimates | Expended |
|--|-------------------|-------------------|
| Departmental Support Services | | |
| Central Support Services | | |
| Minister's office | \$ 402,320 | \$ 477,282 |
| Deputy minister's office | 510,783 | 481,579 |
| Energy communications | 346,116 | 304,353 |
| Finance and Administrative Services | | |
| Senior assistant deputy minister's office | 143,624 | 141,694 |
| General services | 4,150,917 | 4,758,842 |
| Financial services | 3,076,233 | 3,651,600 |
| Human resources | 752,620 | 1,063,380 |
| Automated information services | 802,343 | 2,065,504 |
| Internal audit | 287,239 | 366,823 |
| Legal services | 129,014 | 146,262 |
| | <u>10,601,209</u> | <u>13,457,319</u> |
| Minerals Management | | |
| Mineral Resources | | |
| Administrative support | 4,522,150 | 4,710,284 |
| Resource agreements | 2,905,939 | 3,012,545 |
| Mineral Revenue | | |
| Administrative support | 497,884 | 186,581 |
| Gas and petroleum royalty/incentive assessment operations | 3,161,121 | 3,487,935 |
| Planning and systems | 6,335,072 | 7,394,814 |
| Revenue audit | 2,765,600 | 2,815,033 |
| Interpretations and rulings | 599,880 | 576,661 |
| Minerals, oil sands and other royalty operations | 617,159 | 718,242 |
| Markets, Supply and Industry Analysis | | |
| Administrative support | 574,916 | 473,344 |
| Supply and royalty policy | 953,908 | 864,941 |
| Markets and regulatory policy | 935,800 | 1,101,768 |
| Electricity policy | 564,236 | 623,041 |
| Sustainable Energy Development | | |
| Administrative support | 257,504 | 260,649 |
| Energy efficiency | 1,498,115 | 1,348,256 |
| Environmental affairs | 927,056 | 929,098 |
| Coal and hydrogen technology research | 3,775,117 | 3,632,434 |
| Non-conventional energy development | 841,013 | 791,997 |
| | <u>31,732,470</u> | <u>32,927,623</u> |
| Oil Sands Research Assistance | | |
| Alberta Oil Sands Technology and Research Authority - administration | 3,700,000 | 3,768,169 |
| Research grants | 16,300,000 | 15,582,000 |
| | <u>20,000,000</u> | <u>19,350,169</u> |

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|-------------------|---|-------------------------|----------------------|
| 5 | Petroleum Marketing and Market Research | | |
| 5.0.1 | Alberta Petroleum Marketing Commission | \$ 7,285,000 | \$ 7,135,000 |
| 6 | Oil Sands Equity Management | | |
| 6.0.1 | Alberta Oil Sands Equity | 2,490,000 | 1,412,007 |
| 7 | Public Utilities Regulation | | |
| 7.0.1 | Public Utilities Board | 1,100,000 | 1,190,000 |
| | Department Total | <u>\$ 73,208,679(a)</u> | <u>\$ 75,472,118</u> |

(a) Includes \$2,581,679 transferred from Forestry, Lands and Wildlife.

ENERGY
REVENUE
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|---|------------------------|------------------------|
| Taxes: | | |
| Freehold mineral rights tax | \$ 72,609,364 | \$ 75,215,384 |
| Other | 1,160 | 1,295 |
| | <u>72,610,524</u> | <u>75,216,679</u> |
| Non-Renewable Resource Revenue: | | |
| Crude oil royalty | 1,008,545,127 | 1,037,611,381 |
| Natural gas and by-products royalty | 1,069,312,698 | 839,277,246 |
| Synthetic crude oil and bitumen royalty | 64,941,419 | 30,590,176 |
| Coal royalty | 15,992,421 | 26,491,247 |
| Bonuses and sales of Crown leases | 167,484,813 | 261,502,967 |
| Rentals and fees: | | |
| Petroleum and natural gas | 88,617,188 | 92,767,057 |
| Oil sands | 7,471,690 | 8,313,521 |
| Coal | 3,996,198 | 3,085,978 |
| Other | 2,429,635 | 652,721 |
| Allocation to Natural Gas Rebates Fund | — | (710,000) |
| Other | 10,000 | 10,000 |
| | <u>2,428,801,189</u> | <u>2,299,592,294</u> |
| Transfers from Government Enterprises: | | |
| Alberta Petroleum Marketing Commission | <u>4,244,870</u> | <u>4,259,924</u> |
| Other Revenue: | | |
| Refunds of expenditure | 152,540 | 166,258 |
| Miscellaneous | 711,492 | 656,002 |
| | <u>864,032</u> | <u>822,260</u> |
| Total revenue | <u>\$2,506,520,615</u> | <u>\$2,379,891,157</u> |

RAL REVENUE FUND EXPENDITURE AND REVENUE

Department of Environmental Protection is responsible for the coordination of the policies, programs, services, and administrative functions of departments and agencies of the Government in matters pertaining to the environment, and may undertake activities necessary to improve the environment for the benefit of the people of Alberta and future generations. The Department is also responsible for the administration and management of Alberta's forest resources, public lands, and fish and wildlife resources. In addition, the Department is responsible for developing the Government of Alberta's integrated resource policy and planning services and coordinates all environmental surveying and mapping activities. Also, the Department is responsible for the planning, development and management of provincial

Statement No. 2.8.1

ENVIRONMENTAL PROTECTION

STATEMENT OF EXPENDITURE BY PROGRAM AND SUB-PROGRAM

| Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|---|----------------|---------------------------|---------------------|----------------|---------------------|---------------|-------------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| VOTED APPROPRIATIONS | | | | | | | |
| | | | | | | | |
| Departmental Support | | | | | | | |
| Services | \$ 20,255,560 | \$ — | \$ — | \$ (1,907,217) | \$ 18,348,343 | \$ 18,321,934 | \$ 26,409 |
| | | | | | | | |
| Environmental Protection, Enhancement and Research | | | | | | | |
| Land Conservation | 4,053,109 | — | — | — | 4,053,109 | 3,920,587 | 132,522 |
| Environmental Assessment | 6,189,836 | — | — | 65,000 | 6,254,836 | 6,003,145 | 251,691 |
| Standards and Approvals | 4,746,122 | — | — | — | 4,746,122 | 4,449,663 | 296,459 |
| Wastes and Chemicals | 24,006,822 | — | — | (1,900,955) | 22,105,867 | 21,402,054 | 703,813 |
| Pollution Control | 3,223,678 | — | — | 312,000 | 3,535,678 | 3,720,091 | (184,413) |
| Environmental Research | 11,899,000 | — | — | 265,000 | 12,164,000 | 12,419,169 | (255,169) |
| | 54,118,567 | — | — | (1,258,955) | 52,859,612 | 51,914,709 | 944,903 |
| | | | | | | | |
| Water Resources Management | | | | | | | |
| Surface Water Development and Operations | 23,809,500 | — | — | (394,860) | 23,414,640 | 22,288,537 | 1,126,103 |
| Water Resources Administration | 10,070,414 | — | — | — | 10,070,414 | 10,177,221 | (106,807) |
| Water Resources Planning and Coordination | 5,518,909 | — | — | 82,304 | 5,601,213 | 5,659,481 | (58,268) |
| Data Collection and Inventory | 10,033,677 | — | — | — | 10,033,677 | 10,470,222 | (436,545) |
| | 49,432,500 | — | — | (312,556) | 49,119,944 | 48,595,461 | 524,483 |
| | | | | | | | |
| Special Waste Management Assistance | 28,539,000 | — | — | — | 28,539,000 | 28,539,000 | — |
| | | | | | | | |
| Fish and Wildlife Conservation | | | | | | | |
| Program Support | 8,567,008 | — | — | — | 8,567,008 | 9,861,231 | (1,294,223) |
| Wildlife Management | 6,072,689 | — | — | — | 6,072,689 | 2,829,029 | 3,243,660 |
| Fisheries Management | 3,821,369 | — | — | — | 3,821,369 | 3,980,958 | (159,589) |
| Enforcement Services | 8,437,133 | — | — | — | 8,437,133 | 8,515,333 | (78,200) |
| Habitat Management | 5,936,019 | — | — | (15,931) | 5,920,088 | 4,906,489 | 1,013,599 |
| | 32,834,218 | — | — | (15,931) | 32,818,287 | 30,093,040 | 2,725,247 |
| | | | | | | | |
| Forest Resources Management | | | | | | | |
| Program Support | 17,257,885 | — | — | 2,210,248 | 19,468,133 | 20,300,194 | (832,061) |
| Forest Land Use | 9,376,731 | — | — | (233,602) | 9,143,129 | 9,857,955 | (714,826) |
| Reforestation | 19,496,751 | — | — | (1,047,277) | 18,449,474 | 19,033,347 | (583,873) |
| Timber Management | 8,155,493 | — | — | (112,218) | 8,043,275 | 8,055,410 | (12,135) |
| Forest Protection | 18,371,426 | — | — | (353,965) | 18,017,461 | 17,306,735 | 710,726 |
| Fire Suppression | 12,524,026 | — | 26,000,000 | — | 38,524,026 | 34,948,896 | 3,575,130 |
| | 85,182,312 | — | 26,000,000 | 463,186 | 111,645,498 | 109,502,537 | 2,142,961 |

ENVIRONMENTAL PROTECTION
STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Vote and Ref. No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expend) |
|--------------------------|---|-----------------------|---------------------------|----------------------|--------------------------|-----------------------|-----------------------|-----------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| 7 | Public Lands Management and Land Information Services | | | | | | | |
| 7.1 | Public Lands Management | \$ 8,580,302 | \$ — | \$ — | \$ 195,802 | \$ 8,776,104 | \$ 8,573,643 | \$ 202,461 |
| 7.2 | Land Information Services | 21,015,000 | — | — | — | 21,015,000 | 21,276,875 | (261,875) |
| | | <u>29,595,302</u> | <u>—</u> | <u>—</u> | <u>195,802</u> | <u>29,791,104</u> | <u>29,850,518</u> | <u>(59,414)</u> |
| 8 | Provincial Parks | | | | | | | |
| 8.1 | Program Support | 2,079,837 | — | — | — | 2,079,837 | 2,243,117 | (163,280) |
| 8.2 | Operations | 25,007,163 | — | — | 337,749 | 25,344,912 | 24,968,729 | 376,183 |
| 8.3 | Parks - Reconstruction | 3,098,000 | — | — | — | 3,098,000 | 3,043,623 | 54,377 |
| | | <u>30,185,000</u> | <u>—</u> | <u>—</u> | <u>337,749</u> | <u>30,522,749</u> | <u>30,255,469</u> | <u>267,280</u> |
| 9 | Kananaskis Country Management | | | | | | | |
| 9.1 | Program Support | 1,176,814 | — | — | (26,300) | 1,150,514 | 1,125,988 | 24,526 |
| 9.2 | Operations | 8,750,469 | — | — | (116,370) | 8,634,099 | 8,536,689 | 97,410 |
| 9.3 | Redevelopment and Construction | 2,191,767 | — | — | (2,330) | 2,189,437 | 2,219,917 | (30,480) |
| | | <u>12,119,050</u> | <u>—</u> | <u>—</u> | <u>(145,000)</u> | <u>11,974,050</u> | <u>11,882,594</u> | <u>91,456</u> |
| 10 | Overview and Coordination of Environmental Conservation | | | | | | | |
| | | 1,700,000 | — | — | (120,000) | 1,580,000 | 1,583,355 | (3,355) |
| | | <u>343,961,509</u> | <u>—</u> | <u>26,000,000</u> | <u>(2,762,922)</u> | <u>367,198,587</u> | <u>360,538,617</u> | <u>6,659,970</u> |
| STATUTORY APPROPRIATIONS | | | | | | | | |
| | Water Resources Revolving Fund | (52,100) | — | — | — | (52,100) | (190,357) | 138,257 |
| | Forestry, Lands and Wildlife Revolving Fund | 850,000 | — | — | — | 850,000 | 1,978,900 | (1,128,900) |
| | | <u>797,900</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>797,900</u> | <u>1,788,543</u> | <u>(990,643)</u> |
| | TOTAL 1993 | <u>\$ 344,759,409</u> | <u>(b) \$ —</u> | <u>\$ 26,000,000</u> | <u>\$ (2,762,922)(c)</u> | <u>\$ 367,996,487</u> | <u>\$ 362,327,160</u> | <u>\$ 5,669,327</u> |
| | TOTAL 1992 (a) | <u>\$ 338,046,962</u> | <u>\$ —</u> | <u>\$ 21,377,429</u> | <u>\$ —</u> | <u>\$ 359,424,391</u> | <u>\$ 357,986,555</u> | <u>\$ 1,437,836</u> |

(a) The 1992 figures have been restated where necessary to conform to the 1993 presentation.

(b) Includes \$170,265,553 transferred from Forestry, Lands and Wildlife and \$43,628,242 transferred from Tourism, Parks and Recreation, net of \$12,515,607 transferred to Agriculture, Food and Rural Development and \$2,581,679 transferred to Energy.

(c) Consists of \$154,000 transferred from Executive Council, \$20,921 transferred from Tourism, Parks and Recreation, net of \$348,093 transferred to Agriculture, Food and Rural Development and \$2,589,750 transferred to Energy.

RAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.8.2

ENVIRONMENTAL PROTECTION
 STATEMENT OF EXPENDITURE BY
 PROGRAM AND OBJECT

| Program/Object | Funds Provided | | | | | Expended | Unexpended (Over Expended) |
|---|----------------|---------------------------|---------------------|----------------|---------------------|---------------|-------------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | |
| VOTED APPROPRIATIONS | | | | | | | |
| Departmental Support | | | | | | | |
| Services | | | | | | | |
| Salaries, wages and employee benefits | \$ 15,081,104 | \$ — | \$ — | \$ (1,804,678) | \$ 13,276,426 | \$ 13,119,002 | \$ 157,424 |
| Supplies and services | 4,485,479 | — | — | (70,747) | 4,414,732 | 4,567,904 | (153,172) |
| Grants | 144,875 | — | — | — | 144,875 | 119,067 | 25,808 |
| Purchase of capital assets | 419,445 | — | — | (31,792) | 387,653 | 411,173 | (23,520) |
| Other | 124,657 | — | — | — | 124,657 | 104,788 | 19,869 |
| TOTAL 1993 | \$ 20,255,560 | \$ — | \$ — | \$ (1,907,217) | \$ 18,348,343 | \$ 18,321,934 | \$ 26,409 |
| TOTAL 1992 | \$ 21,315,460 | \$ — | \$ — | \$ — | \$ 21,315,460 | \$ 20,910,901 | \$ 404,559 |
| Environmental Protection, Enhancement and Research | | | | | | | |
| Salaries, wages and employee benefits | | | | | | | |
| Salaries, wages and employee benefits | \$ 26,929,571 | \$ — | \$ — | \$ — | \$ 26,929,571 | \$ 26,858,075 | \$ 71,496 |
| Supplies and services | 17,516,714 | — | — | (1,258,955) | 16,257,759 | 16,147,442 | 110,317 |
| Grants | 7,856,331 | — | — | — | 7,856,331 | 7,299,687 | 556,644 |
| Purchase of capital assets | 1,815,951 | — | — | — | 1,815,951 | 1,609,505 | 206,446 |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 54,118,567 | \$ — | \$ — | \$ (1,258,955) | \$ 52,859,612 | \$ 51,914,709 | \$ 944,903 |
| TOTAL 1992 | \$ 49,507,296 | \$ — | \$ 1,205,000 | \$ — | \$ 50,712,296 | \$ 48,808,673 | \$ 1,903,623 |
| Water Resources Management | | | | | | | |
| Salaries, wages and employee benefits | | | | | | | |
| Salaries, wages and employee benefits | \$ 25,763,430 | \$ — | \$ — | \$ (312,556) | \$ 25,450,874 | \$ 25,253,938 | \$ 196,936 |
| Supplies and services | 19,189,446 | — | — | — | 19,189,446 | 18,918,988 | 270,458 |
| Grants | 3,959,750 | — | — | — | 3,959,750 | 3,906,760 | 52,990 |
| Purchase of capital assets | 519,874 | — | — | — | 519,874 | 515,775 | 4,099 |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 49,432,500 | \$ — | \$ — | \$ (312,556) | \$ 49,119,944 | \$ 48,595,461 | \$ 524,483 |
| TOTAL 1992 (a) | \$ 47,098,452 | \$ — | \$ — | \$ — | \$ 47,098,452 | \$ 46,240,781 | \$ 857,671 |
| Special Waste Management | | | | | | | |
| Assistance | | | | | | | |
| Salaries, wages and employee benefits | | | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| Supplies and services | — | — | — | — | — | — | — |
| Grants | 28,539,000 | — | — | — | 28,539,000 | 28,539,000 | — |
| Purchase of capital assets | — | — | — | — | — | — | — |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 28,539,000 | \$ — | \$ — | \$ — | \$ 28,539,000 | \$ 28,539,000 | \$ — |
| TOTAL 1992 | \$ 29,001,000 | \$ — | \$ — | \$ — | \$ 29,001,000 | \$ 28,341,000 | \$ 660,000 |
| Fish and Wildlife | | | | | | | |
| Conservation | | | | | | | |
| Salaries, wages and employee benefits | | | | | | | |
| Salaries, wages and employee benefits | \$ 19,740,848 | \$ — | \$ — | \$ — | \$ 19,740,848 | \$ 19,844,984 | \$ (104,136) |
| Supplies and services | 8,204,874 | — | — | (15,931) | 8,188,943 | 7,960,495 | 228,448 |
| Grants | 4,440,260 | — | — | — | 4,440,260 | 1,839,779 | 2,600,481 |
| Purchase of capital assets | 448,236 | — | — | — | 448,236 | 447,782 | 454 |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 32,834,218 | \$ — | \$ — | \$ (15,931) | \$ 32,818,287 | \$ 30,093,040 | \$ 2,725,247 |
| TOTAL 1992 (a) | \$ 28,034,218 | \$ — | \$ — | \$ — | \$ 28,034,218 | \$ 27,949,623 | \$ 84,595 |

Statement No. 2.8.2 (co

ENVIRONMENTAL PROTECTION
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Vote | Program/Object | Funds Provided | | | | | Expended | Unexpended (Over Expense) |
|------|--|-----------------------|---------------------------|----------------------|-----------------------|-----------------------|-----------------------|------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | |
| 6 | Forest Resources Management | | | | | | | |
| | Salaries, wages and employee benefits | \$ 53,712,498 | \$ — | \$ 6,250,000 | \$ — | \$ 59,962,498 | \$ 58,145,863 | \$ 1,816,635 |
| | Supplies and services | 30,187,447 | — | 19,700,000 | 463,186 | 50,350,633 | 50,016,811 | 333,822 |
| | Grants | 453,560 | — | — | — | 453,560 | 310,555 | 142,995 |
| | Purchase of capital assets | 827,307 | — | 50,000 | — | 877,307 | 1,029,308 | (152,001) |
| | Other | 1,500 | — | — | — | 1,500 | — | 1,500 |
| | TOTAL 1993 | \$ 85,182,312 | \$ — | \$ 26,000,000 | \$ 463,186 | \$ 111,645,498 | \$ 109,502,537 | \$ 2,142,961 |
| | TOTAL 1992 (a) | \$ 90,751,312 | \$ — | \$ 17,700,000 | \$ — | \$ 108,451,312 | \$ 108,518,085 | \$ 63,227 |
| 7 | Public Lands Management and Land Information Services | | | | | | | |
| | Salaries, wages and employee benefits | \$ 16,269,809 | \$ — | \$ — | \$ — | \$ 16,269,809 | \$ 16,576,934 | \$ (307,125) |
| | Supplies and services | 10,549,232 | — | — | 195,802 | 10,745,034 | 10,767,963 | (21,929) |
| | Grants | 1,802,160 | — | — | — | 1,802,160 | 1,800,000 | 2,160 |
| | Purchase of capital assets | 970,236 | — | — | — | 970,236 | 703,071 | 267,165 |
| | Other | 3,865 | — | — | — | 3,865 | 2,550 | 1,315 |
| | TOTAL 1993 | \$ 29,595,302 | \$ — | \$ — | \$ 195,802 | \$ 29,791,104 | \$ 29,850,518 | \$ (59,416) |
| | TOTAL 1992 (a) | \$ 29,123,701 | \$ — | \$ 2,472,429 | \$ — | \$ 31,596,130 | \$ 34,881,014 | \$ (3,284,884) |
| 8 | Provincial Parks | | | | | | | |
| | Salaries, wages and employee benefits | \$ 18,258,474 | \$ — | \$ — | \$ — | \$ 18,258,474 | \$ 18,018,946 | \$ 239,528 |
| | Supplies and services | 11,759,661 | — | — | 337,749 | 12,097,410 | 12,085,530 | 11,880 |
| | Grants | — | — | — | — | — | — | — |
| | Purchase of capital assets | 166,865 | — | — | — | 166,865 | 150,993 | 15,872 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 30,185,000 | \$ — | \$ — | \$ 337,749 | \$ 30,522,749 | \$ 30,255,469 | \$ 267,280 |
| | TOTAL 1992 (a) | \$ 28,904,909 | \$ — | \$ — | \$ — | \$ 28,904,909 | \$ 28,099,909 | \$ 805,000 |
| 9 | Kananaskis Country Management | | | | | | | |
| | Salaries, wages and employee benefits | \$ 8,095,340 | \$ — | \$ — | \$ (145,000) | \$ 7,950,340 | \$ 7,836,009 | \$ 114,331 |
| | Supplies and services | 3,876,456 | — | — | — | 3,876,456 | 3,894,165 | (17,709) |
| | Grants | 2,000 | — | — | — | 2,000 | 180 | 1,820 |
| | Purchase of capital assets | 144,254 | — | — | — | 144,254 | 152,240 | (7,986) |
| | Other | 1,000 | — | — | — | 1,000 | — | 1,000 |
| | TOTAL 1993 | \$ 12,119,050 | \$ — | \$ — | \$ (145,000) | \$ 11,974,050 | \$ 11,882,594 | \$ 91,456 |
| | TOTAL 1992 (a) | \$ 12,073,614 | \$ — | \$ — | \$ — | \$ 12,073,614 | \$ 11,780,199 | \$ 293,415 |
| 10 | Overview and Coordination of Environmental Conservation | | | | | | | |
| | Salaries, wages and employee benefits | \$ 1,137,618 | \$ — | \$ — | \$ (120,000) | \$ 1,017,618 | \$ 1,020,973 | \$ (3,355) |
| | Supplies and services | — | — | — | — | — | — | — |
| | Grants | 562,382 | — | — | — | 562,382 | 562,382 | — |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 1,700,000 | \$ — | \$ — | \$ (120,000) | \$ 1,580,000 | \$ 1,583,355 | \$ (3,355) |
| | TOTAL 1992 | \$ 1,743,000 | \$ — | \$ — | \$ — | \$ 1,743,000 | \$ 1,639,248 | \$ 103,752 |
| | Total Voted 1993 | \$ 343,961,509 | \$ — | \$ 26,000,000 | \$ (2,762,922) | \$ 367,198,587 | \$ 360,538,617 | \$ 6,659,970 |
| | Total Voted 1992 (a) | \$ 337,552,962 | \$ — | \$ 21,377,429 | \$ — | \$ 358,930,391 | \$ 357,169,433 | \$ 1,760,958 |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.8.2 (cont'd)

ENVIRONMENTAL PROTECTION
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Program/Object | Funds Provided | | | | | Expended | Unexpended (Over Expended) |
|--|--------------------|---------------------------|---------------------|-------------------|---------------------|----------------|-------------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | |
| STATUTORY APPROPRIATIONS | | | | | | | |
| Revolving Funds | | | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| Supplies and services | (300) | — | — | — | (300) | 788,237 | (788,537) |
| Grants | — | — | — | — | — | — | — |
| Purchase of capital assets | 510,000 | — | — | — | 510,000 | 998,370 | (488,370) |
| Other | 288,200 | — | — | — | 288,200 | 1,936 | 286,264 |
| Total Statutory 1993 | \$ 797,900 | \$ — | \$ — | \$ — | \$ 797,900 | \$ 1,788,543 | \$ (990,643) |
| Total Statutory 1992 | \$ 494,000 | \$ — | \$ — | \$ — | \$ 494,000 | \$ 817,122 | \$ (323,122) |
| Department Total 1993 | \$ 344,759,409 (b) | \$ — | \$ 26,000,000 | \$ (2,762,922)(c) | \$ 367,996,487 | \$ 362,327,160 | \$ 5,669,327 |
| Department Total 1992 (a) | \$ 338,046,962 | \$ — | \$ 21,377,429 | \$ — | \$ 359,424,391 | \$ 357,986,555 | \$ 1,437,836 |

The 1992 figures have been restated where necessary to conform to the 1993 presentation.

Includes \$170,265,553 transferred from Forestry, Lands and Wildlife and \$43,628,242 transferred from Tourism, Parks and Recreation, net of \$12,515,607 transferred to Agriculture, Food and Rural Development and \$2,581,679 transferred to Energy.

Consists of \$154,000 transferred from Executive Council, \$20,921 transferred from Tourism, Parks and Recreation, net of \$348,093 transferred to Agriculture, Food and Rural Development and \$2,589,750 transferred to Energy.

ENVIRONMENTAL PROTECTION
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|--|-------------------|-------------------|
| VOTED APPROPRIATIONS | | | |
| 1 | Departmental Support Services | | |
| 1.0.1 | Minister's office | \$ 295,291 | \$ 303,153 |
| 1.0.2 | Deputy minister's office | 875,266 | 952,989 |
| 1.0.3 | Executive management | 1,432,548 | 1,169,303 |
| 1.0.4 | Finance and office services | 8,932,054 | 7,587,035 |
| 1.0.5 | Policy, planning and information services | 4,184,737 | 3,870,750 |
| 1.0.6 | Human resources | 1,721,879 | 1,525,417 |
| 1.0.7 | Finance and office services | 2,561,827 | 2,714,651 |
| 1.0.8 | Special Policy Committee - Natural Resources and Sustainable Development | — | 20,563 |
| 1.0.9 | Former minister's office | 251,958 | 178,073 |
| | | <u>20,255,560</u> | <u>18,321,934</u> |
| 2 | Environmental Protection, Enhancement and Research | | |
| 2.1 | Land Conservation | | |
| 2.1.1 | Development and reclamation review | 818,166 | 806,307 |
| 2.1.2 | Reclamation | 213,653 | 153,514 |
| 2.1.3 | Land conservation and reclamation council | 3,021,290 | 2,960,766 |
| 2.2 | Environmental Assessment | | |
| 2.2.1 | Environmental standards research and development | 667,671 | 494,855 |
| 2.2.2 | Environmental quality monitoring | 3,613,706 | 3,382,330 |
| 2.2.3 | Environmental impact assessment review | 741,594 | 990,490 |
| 2.2.4 | Land use | 721,749 | 695,901 |
| 2.2.5 | Community affairs | 445,116 | 439,569 |
| 2.3 | Standards and Approvals | | |
| 2.3.1 | Air quality | 2,194,835 | 1,847,861 |
| 2.3.2 | Water quality | 964,292 | 965,942 |
| 2.3.3 | Municipal | 1,586,995 | 1,635,860 |
| 2.4 | Wastes and Chemicals | | |
| 2.4.1 | Industrial wastes | 7,910,834 | 5,649,470 |
| 2.4.2 | Pesticide management | 2,044,242 | 1,925,497 |
| 2.4.3 | Waste minimization and recycling | 5,589,217 | 5,168,456 |
| 2.4.4 | Soils protection | 988,665 | 953,090 |
| 2.4.5 | Groundwater protection | 2,621,784 | 2,724,570 |
| 2.4.6 | Waste assistance | 4,852,080 | 4,980,971 |
| 2.5 | Pollution Control | | |
| 2.5.1 | Investigations | 2,720,728 | 3,134,073 |
| 2.5.2 | Environmental compliance | 502,950 | 586,018 |
| 2.6 | Environmental Research | | |
| 2.6.1 | Administrative support | 1,366,409 | 1,432,189 |
| 2.6.2 | Plant sciences | 2,231,040 | 2,839,747 |
| 2.6.3 | Chemistry | 3,020,334 | 3,105,127 |
| 2.6.4 | Animal sciences | 2,272,745 | 2,337,383 |
| 2.6.5 | Environmental technology | 2,215,641 | 1,991,213 |
| 2.6.6 | Acid deposition and Alberta Environmental Research Trust | 792,831 | 713,510 |
| | | <u>54,118,567</u> | <u>51,914,709</u> |

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|---|-------------------|-------------------|
| 3 | Water Resources Management | | |
| 3.1 | Surface Water Development and Operations | | |
| 3.1.1 | Equipment, supplies and services | \$ 1,961,160 | \$ 2,081,160 |
| 3.1.2 | Construction | 8,217,893 | 6,650,232 |
| 3.1.3 | Design | 2,373,777 | 2,328,777 |
| 3.1.4 | Geotechnical | 1,987,829 | 1,911,829 |
| 3.1.5 | Water management headworks | 5,760,565 | 2,962,565 |
| 3.1.6 | Project management | 3,508,276 | 3,381,276 |
| 3.1.7 | Land access agreements | — | 2,972,972 |
| 3.2 | Water Resources Administration | | |
| 3.2.1 | Director's office | 97,277 | 108,277 |
| 3.2.2 | Administrative support | 497,247 | 609,247 |
| 3.2.3 | Regional services | 2,854,264 | 2,952,264 |
| 3.2.4 | Cost sharing program for water management projects | 4,000,000 | 3,591,000 |
| 3.2.5 | Water rights licensing | 1,942,955 | 2,254,955 |
| 3.2.6 | Dam safety | 678,671 | 660,671 |
| 3.3 | Water Resources Planning and Coordination | | |
| 3.3.1 | Administrative support | 803,651 | 821,651 |
| 3.3.2 | Northern river basins | 1,516,082 | 1,497,082 |
| 3.3.3 | Southern river basins | 1,608,237 | 1,671,237 |
| 3.3.4 | Planning services | 1,590,939 | 1,669,939 |
| 3.4 | Data Collection and Inventory | | |
| 3.4.1 | Administrative support | 256,702 | 252,702 |
| 3.4.2 | Hydrology | 1,042,730 | 1,259,730 |
| 3.4.3 | Surveys | 2,380,224 | 2,326,224 |
| 3.4.4 | River engineering | 694,318 | 676,318 |
| 3.4.5 | River forecast centre | 716,790 | 764,790 |
| 3.4.6 | Groundwater development | 1,710,015 | 1,902,015 |
| 3.4.7 | Surface water inventory | 3,232,898 | 3,287,898 |
| | | <u>49,432,500</u> | <u>48,595,500</u> |
| 4 | Special Waste Management Assistance | | |
| 4.0.1 | Alberta Special Waste Management Corporation | 27,195,000 | 27,195,000 |
| 4.0.2 | Capital principal repayments - special waste facilities | 1,344,000 | 1,344,000 |
| | | <u>28,539,000</u> | <u>28,539,000</u> |
| 5 | Fish and Wildlife Conservation | | |
| 5.1 | Program Support | | |
| 5.1.1 | Administrative support | 395,339 | 535,339 |
| 5.1.2 | Regional administrative services | 3,528,495 | 3,672,495 |
| 5.1.3 | Resource management grants | 240,260 | 239,260 |
| 5.1.5 | Corporate services | 2,536,279 | 3,310,279 |
| 5.1.6 | Special investigations | 286,009 | 266,009 |
| 5.1.8 | Provincial operational support | 1,580,626 | 1,837,626 |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.8.3 (cont'd)

ENVIRONMENTAL PROTECTION
STATEMENT OF EXPENDITURE
ELEMENT

| and No. | Program/Element | Estimates | Expended | Vote and Ref. No. | Program/Element | Estimates | Expended |
|------------|---|------------|------------|----------------------|---|--------------|--------------|
| | Wildlife Management | | | 6.4 | Timber Management | | |
| | Administrative support | \$ 513,622 | \$ 508,958 | 6.4.1 | Administrative support | \$ 4,403,024 | \$ 4,356,454 |
| | Regional wildlife services | 1,268,778 | 1,222,862 | 6.4.2 | Forest measurement | 582,124 | 598,904 |
| | Wildlife management planning | 490,854 | 495,457 | 6.4.3 | Forest management planning | 1,317,684 | 1,015,165 |
| | Commercial wildlife management | 96,867 | 123,515 | 6.4.4 | Statistics | 581,561 | 574,919 |
| | Wildlife status | 502,568 | 478,237 | 6.4.5 | Woods operations | 274,488 | 264,572 |
| | Waterfowl crop damage compensation and prevention | 3,200,000 | — | 6.4.6 | Forest revenue | 996,612 | 1,245,396 |
| | Fisheries Management | | | 6.5 | Forest Protection | | |
| | Administrative support | 292,440 | 258,739 | 6.5.1 | Administrative support | 5,163,739 | 5,212,827 |
| | Regional fisheries services | 1,384,785 | 1,585,933 | 6.5.2 | Meteorology | 386,090 | 355,988 |
| | Biological services | 278,617 | 312,983 | 6.5.3 | Telecommunications | 2,364,216 | 2,254,540 |
| | Sport fishing management | 141,534 | 224,024 | 6.5.4 | Fire prevention | 699,693 | 559,090 |
| | Commercial fisheries management | 250,548 | 205,064 | 6.5.5 | Fire detection | 2,443,286 | 2,411,153 |
| | Fish culture | 1,473,445 | 1,394,215 | 6.5.6 | Fire suppression | 4,016,020 | 3,735,851 |
| | Enforcement Services | | | 6.5.7 | Aircraft operations | 1,036,450 | 778,995 |
| | Administrative support | 555,514 | 577,299 | 6.5.8 | Fire problem analysis | 100,877 | 105,572 |
| | Regional enforcement services | 7,582,941 | 7,645,618 | 6.5.9 | Insect and disease management | 2,161,055 | 1,892,719 |
| | Enforcement management | 298,678 | 292,416 | 6.6 | Fire Suppression | | |
| | Habitat Management | | | 6.6.1 | Fire operations | 12,524,026 | 34,948,896 |
| | Regional habitat services | 1,758,064 | 1,694,126 | | | 85,182,312 | 109,502,537 |
| | Habitat policy | 2,577,955 | 1,612,363 | 7 | Public Lands Management and Land Information Services | | |
| | North American waterfowl management plan | 1,600,000 | 1,600,000 | 7.1 | Public Lands Management | | |
| | | 32,834,218 | 30,093,040 | 7.1.1 | Administrative support | 2,315,897 | 2,243,296 |
| | Forest Resources Management | | | 7.1.2 | Land dispositions | 1,507,079 | 1,625,466 |
| | Program Support | | | 7.1.3 | Land management | 2,478,714 | 2,392,662 |
| | Regional service delivery | 9,024,273 | 11,220,755 | 7.1.4 | Resource planning | 478,612 | 512,219 |
| | Budget and purchasing | 330,092 | 331,304 | 7.1.5 | Indian land claim settlement | 1,800,000 | 1,800,000 |
| | Facilities operation and maintenance | 2,278,505 | 2,136,578 | 7.2 | Land Information Services | | |
| | Mechanical/warehouse services | 2,329,909 | 3,221,010 | 7.2.1 | Administrative support | 2,987,773 | 3,183,372 |
| | Forestry social development | 538,880 | 590,823 | 7.2.2 | Surveying and mapping | 5,568,243 | 5,627,046 |
| | Extension services | 226,221 | 256,044 | 7.2.3 | Resource information | 5,454,018 | 5,585,702 |
| | Forest technology school | 1,849,460 | 1,844,482 | 7.2.4 | Land survey management | 739,568 | 691,360 |
| | Automated systems support | 680,545 | 699,198 | 7.2.5 | Land related information systems | 6,265,398 | 6,189,395 |
| | Forest Land Use | | | | | 29,595,302 | 29,850,518 |
| | Administrative support | 4,686,589 | 5,043,648 | 8 | Provincial Parks | | |
| | Watershed management | 120,094 | 107,088 | 8.1 | Program Support | | |
| | Operations | 817,999 | 1,082,257 | 8.1.1 | Division management | 313,304 | 311,352 |
| | Recreation area operation and maintenance | 3,119,087 | 3,010,865 | 8.1.2 | Management support | 1,766,533 | 1,931,765 |
| | Integrated resource planning | 158,497 | 156,403 | 8.2 | Operations | | |
| | Range management | 474,465 | 457,694 | 8.2.1 | West central region | 6,680,382 | 6,632,019 |
| | Reforestation | | | 8.2.2 | East central region | 6,839,359 | 6,790,404 |
| | Administrative support | 409,528 | 421,772 | 8.2.3 | North region | 4,916,040 | 4,784,795 |
| | Quota reforestation | 6,162,930 | 3,305,635 | 8.2.4 | South region | 6,571,382 | 6,761,511 |
| | Reforestation | 5,076,117 | 4,916,233 | 8.3 | Parks - Reconstruction and Upgrading | | |
| | Genetics and tree improvement | 806,884 | 766,640 | 8.3.1 | West central region | 1,070,000 | 790,989 |
| | Pine Ridge forest nursery | 6,916,292 | 9,535,293 | 8.3.2 | East central region | 800,000 | 846,561 |
| | Silviculture planning and operations | 125,000 | 87,774 | 8.3.3 | North region | 420,000 | 515,296 |
| | | | | 8.3.4 | South region | 808,000 | 890,777 |
| | | | | | | 30,185,000 | 30,255,469 |

ENVIRONMENTAL PROTECTION
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|--------------------------|---|---------------------------|-----------------------|
| 9 | Kananaskis Country Management | | |
| 9.1 | Program Support | | |
| 9.1.1 | General administration | \$ 613,184 | \$ 643,800 |
| 9.1.2 | Public communications | 263,630 | 176,165 |
| 9.1.3 | Kananaskis village - operating | 300,000 | 306,023 |
| 9.2 | Operations | | |
| 9.2.1 | Administrative and technical support | 724,806 | 623,694 |
| 9.2.2 | Central district | 1,817,839 | 1,772,766 |
| 9.2.3 | East district | 1,962,869 | 1,931,016 |
| 9.2.4 | West district | 3,115,663 | 3,108,369 |
| 9.2.5 | Emergency services | 296,822 | 288,195 |
| 9.2.6 | Canmore Nordic Centre | 642,887 | 630,920 |
| 9.2.7 | Visitor information centres | 189,583 | 181,729 |
| 9.3 | Redevelopment and Construction | | |
| 9.3.1 | Planning, design and project management | 391,418 | 405,654 |
| 9.3.2 | Redevelopment and major maintenance | 1,538,964 | 1,577,170 |
| 9.3.3 | Mechanical shop | 128,848 | 132,263 |
| 9.3.4 | Signage | 132,537 | 104,830 |
| | | <u>12,119,050</u> | <u>11,882,594</u> |
| 10 | Overview and Coordination of Environmental Conservation | | |
| 10.0.1 | Environment Council of Alberta | 1,700,000 | 1,583,355 |
| | | <u>343,961,509</u> | <u>360,538,617</u> |
| STATUTORY APPROPRIATIONS | | | |
| | Water Resources Revolving Fund | (\$2,100) | (190,357) |
| | Forestry, Lands and Wildlife Revolving Fund | 850,000 | 1,978,900 |
| | | <u>797,900</u> | <u>1,788,543</u> |
| | Department Total | <u>\$ 344,759,409 (a)</u> | <u>\$ 362,327,160</u> |

(a) Includes \$170,265,553 transferred from Forestry, Lands and Wildlife and \$43,628,242 transferred from Tourism, Parks and Recreation, net of \$12,515,607 transferred to Agriculture, Food and Rural Development and \$2,581,679 transferred to Energy.

ENVIRONMENTAL PROTECTION
REVENUE
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | 1992 |
|-------------------------------------|---------------------|---------------------|
| Taxes | \$ 22,961 | \$ — |
| Payments from Government of Canada: | | |
| Timber export tax transfers | 2,062,929 | 4,808,842 |
| Other | 3,061,257 | 3,198,076 |
| | <u>5,124,186</u> | <u>8,006,918</u> |
| Fees, Permits and Licences: | | |
| Timber rentals and fees | 29,539,454 | 19,098,157 |
| Lands and grazing | 23,896,461 | 24,038,910 |
| Game | 5,539,435 | 6,298,230 |
| Camping fees | 3,249,953 | 3,249,103 |
| Fishing | 1,725,891 | 1,721,025 |
| Provincial park land disposition | 596,763 | 327,541 |
| Water power | 307,674 | 398,953 |
| Parcel mapping program | — | 2,300,320 |
| Other | 542,040 | 845,094 |
| | <u>65,397,671</u> | <u>58,277,333</u> |
| Other Revenue: | | |
| Investment income | 760,082 | 1,034,875 |
| Refunds of expenditure: | | |
| Pollution control division | 740,243 | — |
| Previous years' refunds | 494,182 | 766,375 |
| Alberta environmental centre | 427,051 | 228,950 |
| Services and supplies to staff | 308,401 | 431,805 |
| Dickson Dam Power Plant | — | 1,130,000 |
| Other | 577,506 | 221,301 |
| Sales of assets: | | |
| Land | 2,214,286 | 2,566,416 |
| Homesteads | (53,680) | (44,551) |
| Miscellaneous: | | |
| Provincial parks concessions | 743,724 | 397,522 |
| Game - miscellaneous | 583,354 | 59,134 |
| Rentals | 338,038 | 114,747 |
| Water resources | 99,822 | 82,469 |
| Shearwater - deadfish water supply | 88,016 | 82,150 |
| Provincial parks | 79,819 | 75,910 |
| Utilities | 63,348 | 66,742 |
| Blood Tribe | 61,942 | 86,198 |
| Kroeger Water Commission | 26,827 | 30,874 |
| Other | 448,941 | 595,415 |
| | <u>8,001,902</u> | <u>7,926,332</u> |
| Total revenue | <u>\$78,546,720</u> | <u>\$74,210,583</u> |

The Executive Council consists of the Premier and Ministers of the Crown who, by executive procedure and orders approved by the Lieutenant Governor, translate the wishes of the electors of the Province into policy decisions and consequent programs, under authority provided by the Legislative Assembly and Provincial statutes.

Statement No. 2

EXECUTIVE COUNCIL
STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Vote and Ref. No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expense) |
|----------------------|--|----------------|---------------------------|---------------------|------------|---------------------|--------------|------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| VOTED APPROPRIATIONS | | | | | | | | |
| 1 | Executive Council Administration | \$ 4,200,000 | \$ — | \$ — | \$ 175,000 | \$ 4,375,000 | \$ 4,361,284 | \$ 13,716 |
| 2 | Northern Development | 6,610,000 | — | — | (125,000) | 6,485,000 | 6,333,152 | 151,848 |
| 3 | Energy Resources Conservation | 20,900,000 | — | — | (200,000) | 20,700,000 | 20,700,000 | — |
| 4 | Coordination and Advice Respecting Women's Issues | | | | | | | |
| 4.1 | Women's Secretariat | 832,000 | — | — | — | 832,000 | 787,618 | 44,382 |
| 4.2 | Advisory Council on Women's Issues | 338,000 | — | — | — | 338,000 | 298,494 | 39,506 |
| | | 1,170,000 | — | — | — | 1,170,000 | 1,086,112 | 83,888 |
| 5 | Water Resources Advisory Services | 600,000 | — | — | (50,000) | 550,000 | 435,276 | 114,724 |
| 6 | Disaster Services and Dangerous Goods Control | | | | | | | |
| 6.1 | Program Support | 2,662,167 | — | — | — | 2,662,167 | 2,621,805 | 40,362 |
| 6.2 | Disaster Services | 2,424,325 | — | — | — | 2,424,325 | 2,344,942 | 79,383 |
| 6.3 | Dangerous Goods Control | 1,244,772 | — | — | — | 1,244,772 | 1,169,820 | 74,952 |
| 6.4 | Disaster Assistance | 37,826,405 | — | — | — | 37,826,405 | 37,754,014 | 72,391 |
| | | 44,157,669 | — | — | — | 44,157,669 | 43,890,581 | 267,088 |
| 7 | Public Service Employee Relations | 530,000 | — | — | — | 530,000 | 423,708 | 106,292 |
| 8 | Development of Policy and Legislation for Professions and Occupations | 1,070,000 | — | — | — | 1,070,000 | 999,712 | 70,288 |
| 9 | Public Affairs | 11,800,144 | — | — | 985,000 | 12,785,144 | 12,386,589 | 398,555 |
| 10 | Premier's Council in Support of Alberta Families | 619,320 | — | — | — | 619,320 | 508,951 | 110,369 |
| 11 | Premier's Council on the Status of Persons with Disabilities | 776,000 | — | — | — | 776,000 | 745,221 | 30,779 |
| 12 | Occupational Health and Safety Services | 12,135,000 | — | — | — | 12,135,000 | 12,330,501 | (195,501) |
| 13 | Workers' Compensation | 8,200,000 | — | — | — | 8,200,000 | 8,200,000 | — |
| 14 | Metis Settlements Accord | | | | | | | |
| 14.1 | Metis Settlements Transition Commission | 6,481,000 | — | — | — | 6,481,000 | 6,481,000 | — |
| 14.2 | Metis Settlements Appeal Tribunal | 1,139,000 | — | — | — | 1,139,000 | 718,040 | 420,960 |
| | | 7,620,000 | — | — | — | 7,620,000 | 7,199,040 | 420,960 |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.9.1 (cont'd)

EXECUTIVE COUNCIL
STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Program and No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|--------------------------|--|--------------------|------------------------|------------------|----------------|------------------|----------------|----------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| | Natural Resources Conservation | \$ 2,230,000 | \$ — | \$ — | \$ (154,000) | \$ 2,076,000 | \$ 1,669,000 | \$ 407,000 |
| | Multi-Media Education Services | 17,100,000 | — | — | — | 17,100,000 | 17,100,000 | — |
| | Personnel Administration | 9,815,000 | — | — | — | 9,815,000 | 9,672,228 | 142,772 |
| | Alcohol and Drug Abuse - Treatment, Prevention and Education | 32,186,464 | — | — | — | 32,186,464 | 32,186,464 | — |
| | | 181,719,597 | — | — | 631,000 | 182,350,597 | 180,227,819 | 2,122,778 |
| STATUTORY APPROPRIATIONS | | | | | | | | |
| | Metis Settlements Accord Implementation Act | 30,000,000 | — | — | — | 30,000,000 | 30,000,000 | — |
| | Personnel Administration Office Revolving Fund | (5,672) | — | — | — | (5,672) | 243,738 | (249,410) |
| | | 29,994,328 | — | — | — | 29,994,328 | 30,243,738 | (249,410) |
| | TOTAL 1993 | \$ 211,713,925 (a) | \$ — | \$ — | \$ 631,000 (c) | \$ 212,344,925 | \$ 210,471,557 | \$ 1,873,368 |
| | TOTAL 1992 | \$ 180,791,520 | \$ (46,120)(b) | \$ 36,645,400 | \$ — | \$ 217,390,800 | \$ 213,379,622 | \$ 4,011,178 |

Includes \$9,640,000 transferred from Labour and \$17,100,000 transferred from Technology, Research and Telecommunications, net of \$1,423,851 transferred to Community Development and \$106,807,732 transferred to Family and Social Services.

The original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

Consists of \$985,000 transferred from Public Works, Supply and Services, net of \$52,000 transferred to Family and Social Services, \$48,000 transferred to Community Development, \$154,000 transferred to Environmental Protection and \$100,000 transferred to Tourism, Parks and Recreation.

EXECUTIVE COUNCIL
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Vote | Program/Object | Funds Provided | | | | | Expended | Unexpended (Over Expended) |
|----------------------|--|----------------|---------------------------|---------------------|--------------|---------------------|---------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | |
| VOTED APPROPRIATIONS | | | | | | | | |
| 1 | Executive Council Administration | | | | | | | |
| | Salaries, wages and employee benefits | \$ 3,020,576 | \$ — | \$ — | \$ 39,000 | \$ 3,059,576 | \$ 3,020,912 | \$ 38,66 |
| | Supplies and services | 1,068,124 | — | — | 85,400 | 1,153,524 | 1,179,104 | (25,58 |
| | Grants | — | — | — | — | — | — | — |
| | Purchase of capital assets | 25,000 | — | — | 34,000 | 59,000 | 58,454 | 54 |
| | Other | 86,300 | — | — | 16,600 | 102,900 | 102,814 | 8 |
| | TOTAL 1993 | \$ 4,200,000 | \$ — | \$ — | \$ 175,000 | \$ 4,375,000 | \$ 4,361,284 | \$ 13,71 |
| | TOTAL 1992 | \$ 4,368,845 | \$ (1,286) | \$ — | \$ — | \$ 4,367,559 | \$ 3,998,661 | \$ 368,89 |
| 2 | Northern Development | | | | | | | |
| | Salaries, wages and employee benefits | \$ 1,042,674 | \$ — | \$ — | \$ — | \$ 1,042,674 | \$ 990,116 | \$ 52,55 |
| | Supplies and services | 770,178 | — | — | 251,335 | 1,021,513 | 924,708 | 96,80 |
| | Grants | 4,772,250 | — | — | (551,335) | 4,220,915 | 4,220,915 | — |
| | Purchase of capital assets | 6,000 | — | — | 175,000 | 181,000 | 179,949 | 1,05 |
| | Other | 18,898 | — | — | — | 18,898 | 17,464 | 1,43 |
| | TOTAL 1993 | \$ 6,610,000 | \$ — | \$ — | \$ (125,000) | \$ 6,485,000 | \$ 6,333,152 | \$ 151,84 |
| | TOTAL 1992 | \$ 6,993,900 | \$ — | \$ — | \$ — | \$ 6,993,900 | \$ 6,695,305 | \$ 298,59 |
| 3 | Energy Resources Conservation | | | | | | | |
| | Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Supplies and services | — | — | — | — | — | — | — |
| | Grants | 20,900,000 | — | — | (200,000) | 20,700,000 | 20,700,000 | — |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 20,900,000 | \$ — | \$ — | \$ (200,000) | \$ 20,700,000 | \$ 20,700,000 | \$ — |
| | TOTAL 1992 | \$ 19,500,000 | \$ — | \$ — | \$ — | \$ 19,500,000 | \$ 19,500,000 | \$ — |
| 4 | Coordination and Advice Respecting Women's Issues | | | | | | | |
| | Salaries, wages and employee benefits | \$ 809,500 | \$ — | \$ — | \$ — | \$ 809,500 | \$ 700,064 | \$ 109,43 |
| | Supplies and services | 308,000 | — | — | — | 308,000 | 333,586 | (25,58 |
| | Grants | 40,500 | — | — | — | 40,500 | 40,490 | 1 |
| | Purchase of capital assets | 12,000 | — | — | — | 12,000 | 11,972 | 2 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 1,170,000 | \$ — | \$ — | \$ — | \$ 1,170,000 | \$ 1,086,112 | \$ 83,88 |
| | TOTAL 1992 | \$ 1,198,057 | \$ — | \$ — | \$ — | \$ 1,198,057 | \$ 1,160,382 | \$ 37,67 |
| 5 | Water Resources Advisory Services | | | | | | | |
| | Salaries, wages and employee benefits | \$ 196,000 | \$ — | \$ — | \$ (3,000) | \$ 193,000 | \$ 191,604 | \$ 1,39 |
| | Supplies and services | 383,000 | — | — | (45,000) | 338,000 | 225,693 | 112,30 |
| | Grants | — | — | — | — | — | — | — |
| | Purchase of capital assets | 1,000 | — | — | — | 1,000 | 1,000 | — |
| | Other | 20,000 | — | — | (2,000) | 18,000 | 16,979 | 1,02 |
| | TOTAL 1993 | \$ 600,000 | \$ — | \$ — | \$ (50,000) | \$ 550,000 | \$ 435,276 | \$ 114,72 |
| | TOTAL 1992 | \$ 627,860 | \$ — | \$ — | \$ — | \$ 627,860 | \$ 580,552 | \$ 47,30 |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.9.2 (cont'd)

EXECUTIVE COUNCIL
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Program/Object | Funds Provided | | | | | Expended | Unexpended (Over Expended) |
|---|----------------|---------------------------|---------------------|--------------|---------------------|---------------|-------------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | |
| Disaster Services and Dangerous Goods Control | | | | | | | |
| Salaries, wages and employee benefits | \$ 4,754,484 | \$ — | \$ — | \$ 200,000 | \$ 4,954,484 | \$ 4,650,705 | \$ 303,779 |
| Supplies and services | 2,571,210 | — | — | (164,800) | 2,406,410 | 2,530,271 | (123,861) |
| Grants | 36,766,475 | — | — | (35,200) | 36,731,275 | 36,659,179 | 72,096 |
| Purchase of capital assets | 65,500 | — | — | — | 65,500 | 50,426 | 15,074 |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 44,157,669 | \$ — | \$ — | \$ — | \$ 44,157,669 | \$ 43,890,581 | \$ 267,088 |
| TOTAL 1992 | \$ 9,244,457 | \$ — | \$ 36,645,400 | \$ — | \$ 45,889,857 | \$ 44,934,248 | \$ 955,609 |
| Public Service Employee Relations | | | | | | | |
| Salaries, wages and employee benefits | \$ 281,110 | \$ — | \$ — | \$ — | \$ 281,110 | \$ 275,925 | \$ 5,185 |
| Supplies and services | 246,890 | — | — | — | 246,890 | 147,549 | 99,341 |
| Grants | — | — | — | — | — | — | — |
| Purchase of capital assets | 2,000 | — | — | — | 2,000 | 234 | 1,766 |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 530,000 | \$ — | \$ — | \$ — | \$ 530,000 | \$ 423,708 | \$ 106,292 |
| TOTAL 1992 | \$ 548,750 | \$ — | \$ — | \$ — | \$ 548,750 | \$ 471,008 | \$ 77,742 |
| Development of Policy and Legislation for Professions and Occupations | | | | | | | |
| Salaries, wages and employee benefits | \$ 737,000 | \$ — | \$ — | \$ — | \$ 737,000 | \$ 658,076 | \$ 78,924 |
| Supplies and services | 307,400 | — | — | — | 307,400 | 316,928 | (9,528) |
| Grants | — | — | — | — | — | — | — |
| Purchase of capital assets | 10,500 | — | — | — | 10,500 | 10,375 | 125 |
| Other | 15,100 | — | — | — | 15,100 | 14,333 | 767 |
| TOTAL 1993 | \$ 1,070,000 | \$ — | \$ — | \$ — | \$ 1,070,000 | \$ 999,712 | \$ 70,288 |
| TOTAL 1992 | \$ 1,113,100 | \$ (1,839) | \$ — | \$ — | \$ 1,111,261 | \$ 1,070,894 | \$ 40,367 |
| Public Affairs | | | | | | | |
| Salaries, wages and employee benefits | \$ 9,541,874 | \$ — | \$ — | \$ (403,600) | \$ 9,138,274 | \$ 8,769,642 | \$ 368,632 |
| Supplies and services | 2,216,170 | — | — | 1,385,000 | 3,601,170 | 3,584,122 | 17,048 |
| Grants | — | — | — | — | — | — | — |
| Purchase of capital assets | 42,100 | — | — | — | 42,100 | 29,537 | 12,563 |
| Other | — | — | — | 3,600 | 3,600 | 3,288 | 312 |
| TOTAL 1993 | \$ 11,800,144 | \$ — | \$ — | \$ 985,000 | \$ 12,785,144 | \$ 12,386,589 | \$ 398,555 |
| TOTAL 1992 | \$ 12,198,002 | \$ — | \$ — | \$ — | \$ 12,198,002 | \$ 11,914,772 | \$ 283,230 |
| Premier's Council in Support of Alberta Families | | | | | | | |
| Salaries, wages and employee benefits | \$ 272,908 | \$ — | \$ — | \$ — | \$ 272,908 | \$ 230,870 | \$ 42,038 |
| Supplies and services | 314,412 | — | — | (1,000) | 313,412 | 258,278 | 55,134 |
| Grants | — | — | — | — | — | — | — |
| Purchase of capital assets | 15,000 | — | — | — | 15,000 | 1,818 | 13,182 |
| Other | 17,000 | — | — | 1,000 | 18,000 | 17,985 | 15 |
| TOTAL 1993 | \$ 619,320 | \$ — | \$ — | \$ — | \$ 619,320 | \$ 508,951 | \$ 110,369 |
| TOTAL 1992 | \$ 639,320 | \$ — | \$ — | \$ — | \$ 639,320 | \$ 595,815 | \$ 43,505 |

Statement No. 2.9.2 (cont'd)

EXECUTIVE COUNCIL
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Vote | Program/Object | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|------|--|----------------------|---------------------------|---------------------|---------------------|----------------------|----------------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| 11 | Premier's Council on the Status of Persons with Disabilities | | | | | | | |
| | Salaries, wages and employee benefits | \$ 350,000 | \$ — | \$ — | \$ — | \$ 350,000 | \$ 294,219 | \$ 55,781 |
| | Supplies and services | 418,000 | — | — | — | 418,000 | 444,477 | (26,477) |
| | Grants | — | — | — | — | — | — | — |
| | Purchase of capital assets | 8,000 | — | — | — | 8,000 | 6,525 | 1,475 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 776,000 | \$ — | \$ — | \$ — | \$ 776,000 | \$ 745,221 | \$ 30,779 |
| | TOTAL 1992 | \$ 708,280 | \$ — | \$ — | \$ — | \$ 708,280 | \$ 663,781 | \$ 44,499 |
| 12 | Occupational Health and Safety Services | | | | | | | |
| | Salaries, wages and employee benefits | \$ 9,606,900 | \$ — | \$ — | \$ (370,000) | \$ 9,236,900 | \$ 9,214,256 | \$ 22,644 |
| | Supplies and services | 2,334,200 | — | — | 370,000 | 2,704,200 | 2,951,632 | (247,432) |
| | Grants | 14,500 | — | — | — | 14,500 | 1,900 | 12,600 |
| | Purchase of capital assets | 127,000 | — | — | — | 127,000 | 123,697 | 3,303 |
| | Other | 52,400 | — | — | — | 52,400 | 39,016 | 13,384 |
| | TOTAL 1993 | \$ 12,135,000 | \$ — | \$ — | \$ — | \$ 12,135,000 | \$ 12,330,501 | \$ (195,501) |
| | TOTAL 1992 | \$ 12,486,800 | \$ (42,995) | \$ — | \$ — | \$ 12,443,805 | \$ 12,198,264 | \$ 245,541 |
| 13 | Workers' Compensation | | | | | | | |
| | Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Supplies and services | — | — | — | — | — | — | — |
| | Grants | 8,200,000 | — | — | — | 8,200,000 | 8,200,000 | — |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 8,200,000 | \$ — | \$ — | \$ — | \$ 8,200,000 | \$ 8,200,000 | \$ — |
| | TOTAL 1992 | \$ 10,900,000 | \$ — | \$ — | \$ — | \$ 10,900,000 | \$ 10,900,000 | \$ — |
| 14 | Metis Settlements Accord | | | | | | | |
| | Salaries, wages and employee benefits | \$ 316,500 | \$ — | \$ — | \$ — | \$ 316,500 | \$ 150,285 | \$ 166,215 |
| | Supplies and services | 812,000 | — | — | — | 812,000 | 567,130 | 244,870 |
| | Grants | 6,481,000 | — | — | — | 6,481,000 | 6,481,000 | — |
| | Purchase of capital assets | 10,500 | — | — | — | 10,500 | 625 | 9,875 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 7,620,000 | \$ — | \$ — | \$ — | \$ 7,620,000 | \$ 7,199,040 | \$ 420,960 |
| | TOTAL 1992 | \$ 7,195,300 | \$ — | \$ — | \$ — | \$ 7,195,300 | \$ 6,548,647 | \$ 646,653 |
| 15 | Natural Resources | | | | | | | |
| | Conservation | | | | | | | |
| | Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Supplies and services | — | — | — | — | — | — | — |
| | Grants | 2,230,000 | — | — | (154,000) | 2,076,000 | 1,669,000 | 407,000 |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 2,230,000 | \$ — | \$ — | \$ (154,000) | \$ 2,076,000 | \$ 1,669,000 | \$ 407,000 |
| | TOTAL 1992 | \$ 2,460,000 | \$ — | \$ — | \$ — | \$ 2,460,000 | \$ 2,354,000 | \$ 106,000 |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.9.2 (cont'd)

EXECUTIVE COUNCIL
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Program/Object | Funds Provided | | | | | Expended | Unexpended (Over Expended) |
|--|--------------------|---------------------------|---------------------|----------------|---------------------|----------------|-------------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | |
| Multi-Media Education Services | | | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| Supplies and services | — | — | — | — | — | — | — |
| Grants | 17,100,000 | — | — | — | 17,100,000 | 17,100,000 | — |
| Purchase of capital assets | — | — | — | — | — | — | — |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 17,100,000 | \$ — | \$ — | \$ — | \$ 17,100,000 | \$ 17,100,000 | \$ — |
| TOTAL 1992 | \$ 17,000,000 | \$ — | \$ — | \$ — | \$ 17,000,000 | \$ 16,800,000 | \$ 200,000 |
| Personnel Administration | | | | | | | |
| Salaries, wages and employee benefits | \$ 7,580,587 | \$ — | \$ — | \$ — | \$ 7,580,587 | \$ 7,060,173 | \$ 520,414 |
| Supplies and services | 2,111,762 | — | — | — | 2,111,762 | 2,467,138 | (355,376) |
| Grants | — | — | — | — | — | — | — |
| Purchase of capital assets | 122,651 | — | — | — | 122,651 | 144,917 | (22,266) |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 9,815,000 | \$ — | \$ — | \$ — | \$ 9,815,000 | \$ 9,672,228 | \$ 142,772 |
| TOTAL 1992 | \$ 10,020,870 | \$ — | \$ — | \$ — | \$ 10,020,870 | \$ 9,766,893 | \$ 253,977 |
| Alcohol and Drug Abuse - Treatment, Prevention and Education | | | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| Supplies and services | — | — | — | — | — | — | — |
| Grants | 32,186,464 | — | — | — | 32,186,464 | 32,186,464 | — |
| Purchase of capital assets | — | — | — | — | — | — | — |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 32,186,464 | \$ — | \$ — | \$ — | \$ 32,186,464 | \$ 32,186,464 | \$ — |
| TOTAL 1992 | \$ 33,600,464 | \$ — | \$ — | \$ — | \$ 33,600,464 | \$ 33,265,464 | \$ 335,000 |
| Total Voted 1993 | \$ 181,719,597 | \$ — | \$ — | \$ 631,000 | \$ 182,350,597 | \$ 180,227,819 | \$ 2,122,778 |
| Total Voted 1992 | \$ 150,804,005 | \$ (46,120) | \$ 36,645,400 | \$ — | \$ 187,403,285 | \$ 183,418,686 | \$ 3,984,599 |
| STATUTORY APPROPRIATIONS | | | | | | | |
| Revolving Funds and other Statutory Appropriations | | | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| Supplies and services | — | — | — | — | — | 9,090 | (9,090) |
| Grants | 30,000,000 | — | — | — | 30,000,000 | 30,000,000 | — |
| Purchase of capital assets | 8,000 | — | — | — | 8,000 | 965 | 7,035 |
| Other | (13,672) | — | — | — | (13,672) | 233,683 | (247,355) |
| Total Statutory 1993 | \$ 29,994,328 | \$ — | \$ — | \$ — | \$ 29,994,328 | \$ 30,243,738 | \$ (249,410) |
| Total Statutory 1992 | \$ 29,987,515 | \$ — | \$ — | \$ — | \$ 29,987,515 | \$ 29,960,936 | \$ 26,579 |
| Department Total 1993 | \$ 211,713,925 (a) | \$ — | \$ — | \$ 631,000 (c) | \$ 212,344,925 | \$ 210,471,557 | \$ 1,873,368 |
| Department Total 1992 | \$ 180,791,520 | \$ (46,120)(b) | \$ 36,645,400 | \$ — | \$ 217,390,800 | \$ 213,379,622 | \$ 4,011,178 |

includes \$9,640,000 transferred from Labour and \$17,100,000 transferred from Technology, Research and Telecommunications, net of \$1,423,851 transferred to Community Development and \$106,807,732 transferred to Family and Social Services.

The original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

Consists of \$985,000 transferred from Public Works, Supply and Services, net of \$52,000 transferred to Family and Social Services, \$48,000 transferred to Community Development, \$154,000 transferred to Environmental Protection and \$100,000 transferred to Tourism, Parks and Recreation.

Statement No. 2.9

EXECUTIVE COUNCIL
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|-----------------------------|--|-------------------|-------------------|
| VOTED APPROPRIATIONS | | | |
| 1 | Executive Council Administration | | |
| 1.0.1 | Office of the Premier | \$ 710,899 | \$ 1,213,379 |
| 1.0.2 | General administration | 2,728,824 | 2,376,246 |
| 1.0.3 | Office of the Lieutenant Governor | 186,477 | 182,637 |
| 1.0.4 | Protocol | 573,800 | 589,022 |
| | | <u>4,200,000</u> | <u>4,361,284</u> |
| 2 | Northern Development | | |
| 2.0.1 | Northern development branch | 1,346,274 | 1,223,016 |
| 2.0.2 | Canada/Alberta northern development agreement | 5,263,726 | 5,110,136 |
| | | <u>6,610,000</u> | <u>6,333,152</u> |
| 3 | Energy Resources Conservation | | |
| 3.0.1 | Energy Resources Conservation Board | 20,900,000 | 20,700,000 |
| 4 | Coordination and Advice Respecting Women's Issues | | |
| 4.1 | Women's Secretariat | | |
| 4.1.1 | Women's secretariat | 832,000 | 787,618 |
| 4.2 | Advisory Council on Women's Issues | | |
| 4.2.1 | Advisory Council on Women's Issues | 338,000 | 298,494 |
| | | <u>1,170,000</u> | <u>1,086,112</u> |
| 5 | Water Resources Advisory Services | | |
| 5.0.1 | Water Resources Commission | 600,000 | 435,276 |
| 6 | Disaster Services and Dangerous Goods Control | | |
| 6.1 | Program Support | | |
| 6.1.1 | Executive | 1,236,150 | 1,258,671 |
| 6.1.2 | Finance | 217,062 | 202,768 |
| 6.1.3 | Administration | 361,313 | 383,067 |
| 6.1.4 | Training | 705,960 | 661,908 |
| 6.1.5 | Personnel services | 141,682 | 115,391 |
| 6.2 | Disaster Services | | |
| 6.2.1 | Plans and operations | 319,455 | 306,264 |
| 6.2.2 | Health services | 300,546 | 238,371 |
| 6.2.3 | Field services | 1,653,340 | 1,650,261 |
| 6.2.4 | Disaster social services | 150,984 | 150,046 |
| 6.3 | Dangerous Goods Control | | |
| 6.3.1 | Inspection services | 637,959 | 632,911 |
| 6.3.2 | Operations support | 606,813 | 536,909 |
| 6.4 | Disaster Assistance | | |
| 6.4.1 | Response and assistance | 37,826,405 | 37,754,014 |
| | | <u>44,157,669</u> | <u>43,890,581</u> |
| 7 | Public Service Employee Relations | | |
| 7.0.1 | Public service employee relations | 530,000 | 423,708 |

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|--|-------------------|-------------------|
| 8 | Development of Policy and Legislation for Professions and Occupations | | |
| 8.0.1 | Professions and occupations | \$ 1,070,000 | \$ 999,712 |
| 9 | Public Affairs | | |
| 9.0.1 | Administrative services | 1,144,176 | 2,115,287 |
| 9.0.2 | Communications planning | 528,088 | 491,533 |
| 9.0.3 | Communications field staff | 4,469,719 | 4,467,635 |
| 9.0.4 | Advertising services | 414,436 | 240,819 |
| 9.0.5 | Communications support services | 1,729,003 | 1,750,234 |
| 9.0.6 | R.I.T.E. system | 2,309,637 | 2,265,752 |
| 9.0.7 | Publication services | 1,205,085 | 1,055,329 |
| | | <u>11,800,144</u> | <u>12,386,588</u> |
| 10 | Premier's Council in Support of Alberta Families | | |
| 10.0.1 | Premier's Council in Support of Alberta Families | 619,320 | 508,951 |
| 11 | Premier's Council on the Status of Persons with Disabilities | | |
| 11.0.1 | Premier's Council on the Status of Persons with Disabilities | 776,000 | 745,221 |
| 12 | Occupational Health and Safety Services | | |
| 12.0.1 | Minister's office | 253,000 | 167,167 |
| 12.0.2 | Occupational health and safety council | 60,500 | 43,925 |
| 12.0.3 | Executive services and public communications | 719,600 | 701,172 |
| 12.0.4 | Personnel, finance and administration | 684,800 | 713,311 |
| 12.0.5 | Planning, research and information services | 1,325,800 | 1,396,574 |
| 12.0.6 | Professional and technical support to industry | 2,401,700 | 2,011,245 |
| 12.0.7 | Health and safety audit | 270,500 | 277,852 |
| 12.0.8 | Regional inspection and consultation | 6,419,100 | 7,019,255 |
| | | <u>12,135,000</u> | <u>12,330,501</u> |
| 13 | Workers' Compensation Grant to the Workers' Compensation Board | | |
| 13.0.1 | | 8,200,000 | 8,200,000 |
| 14 | Metis Settlements Accord | | |
| 14.1 | Metis Settlements Transition Commission | | |
| 14.1.1 | Metis Settlements Transition Commission | 6,481,000 | 6,481,000 |
| 14.3 | Metis Settlements Appeal Tribunal | | |
| 14.3.1 | Metis settlements appeal tribunal | 1,139,000 | 718,040 |
| | | <u>7,620,000</u> | <u>7,199,040</u> |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.9.3 (cont'd)

EXECUTIVE COUNCIL
STATEMENT OF EXPENDITURE
ELEMENT

| No. | Program/Element | Estimates | Expended |
|-----|------------------------------|--------------------|--------------------|
| | Natural Resources | | |
| | Conservation | | |
| 1 | Natural Resources | | |
| | Conservation Board | \$ 2,230,000 | \$ 1,669,000 |
| | Multi-Media Education | | |
| | Services | | |
| 1 | Program support | 4,332,000 | 4,332,000 |
| 2 | Development and | | |
| | production | 7,999,000 | 7,999,000 |
| 3 | Media utilization | 4,769,000 | 4,769,000 |
| | | <u>17,100,000</u> | <u>17,100,000</u> |
| | Personnel Administration | | |
| 1 | Public Service | | |
| | Commissioner's office | 272,191 | 346,664 |
| 2 | Employee relations | 2,281,846 | 2,412,315 |
| 3 | Executive management | | |
| | planning and development | 598,749 | 251,752 |
| 4 | Staff development and | | |
| | occupational health | 1,989,378 | 2,007,539 |
| 5 | Classification and staffing | 2,233,554 | 2,079,329 |
| 6 | Recruitment/career | | |
| | advertising | 232,044 | 107,542 |
| 7 | Systems and planning support | 1,827,427 | 2,180,871 |
| 8 | Personnel management | | |
| | improvement services | 379,811 | 286,216 |
| | | <u>9,815,000</u> | <u>9,672,228</u> |
| | Alcohol and Drug Abuse - | | |
| | Treatment, Prevention and | | |
| | Education | | |
| 1 | Alberta Alcohol and Drug | | |
| | Abuse Commission | 32,186,464 | 32,186,464 |
| | | <u>181,719,597</u> | <u>180,227,819</u> |
| | STATUTORY APPROPRIATIONS | | |
| | Metis Settlements Accord | | |
| | Implementation Act | 30,000,000 | 30,000,000 |
| | Personnel Administration | | |
| | Office Revolving Fund | (5,672) | 243,738 |
| | | <u>29,994,328</u> | <u>30,243,738</u> |
| | Department Total | \$ 211,713,925 (a) | \$ 210,471,557 |

Includes \$9,640,000 transferred from Labour and \$17,100,000 transferred from Technology, Research and Telecommunications, net of \$1,423,851 transferred to Community Development and \$106,807,732 transferred to Family and Social Services.

EXECUTIVE COUNCIL
 REVENUE
 FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|---|---------------------|---------------------|
| Payments from Government of Canada: | | |
| Vocational rehabilitation, disabled persons | \$11,662,496 | \$10,957,312 |
| Northern development agreement | 2,666,832 | 2,872,407 |
| Disaster Assistance Programs | <u>(7,255,281)</u> | <u>17,417,826</u> |
| | <u>7,074,047</u> | <u>31,247,545</u> |
| Fees, Permits and Licences | <u>51,566</u> | <u>67,635</u> |
| Other Revenue: | | |
| Refunds of expenditure: | | |
| Occupational health and safety | 6,010,000 | 5,870,000 |
| Previous years' refunds | 884,452 | 1,060,452 |
| Publications | 54,788 | 58,141 |
| Miscellaneous: | | |
| Sale of Acts | 939,751 | 900,272 |
| Other | <u>49,417</u> | <u>31,131</u> |
| | <u>7,938,408</u> | <u>7,919,996</u> |
| Total revenue | <u>\$15,064,021</u> | <u>\$39,235,176</u> |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

The Department of Family and Social Services is responsible for the management and funding of programs and institutions designed to promote the physical, mental and social well-being of Albertans.

Statement No. 2.10.1

FAMILY AND SOCIAL SERVICES STATEMENT OF EXPENDITURE BY PROGRAM AND SUB-PROGRAM

| Note and Ref. No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|----------------------|---|----------------------|---------------------------|---------------------|--------------------|----------------------|----------------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| | Departmental Support Services | \$ 35,708,051 | \$ — | \$ — | \$ (500,000) | \$ 35,208,051 | \$ 35,137,216 | \$ 70,835 |
| | Income Support to Individuals and Families | | | | | | | |
| 1 | Supports for Independence | 1,025,493,108 | — | — | 6,800,000 | 1,032,293,108 | 1,023,050,630 | 9,242,478 |
| 2 | Income Benefits | 212,394,260 | — | — | 252,000 | 212,646,260 | 212,517,318 | 128,942 |
| | | <u>1,237,887,368</u> | <u>—</u> | <u>—</u> | <u>7,052,000</u> | <u>1,244,939,368</u> | <u>1,235,567,948</u> | <u>9,371,420</u> |
| | Social Support to Individuals and Families | | | | | | | |
| 1 | Child Welfare Services | 165,194,537 | — | — | (1,865,318) | 163,329,219 | 161,522,979 | 1,806,240 |
| 2 | Family Support Services | 132,657,507 | — | — | (5,426,401) | 127,231,106 | 125,662,242 | 1,568,864 |
| 3 | Services to Persons with Disabilities | 187,281,089 | (98,798) | — | 569,719 | 187,752,010 | 189,533,675 | (1,781,665) |
| | | <u>485,133,133</u> | <u>(98,798)</u> | <u>—</u> | <u>(6,722,000)</u> | <u>478,312,335</u> | <u>476,718,896</u> | <u>1,593,439</u> |
| | Native Affairs | <u>4,731,500</u> | <u>—</u> | <u>—</u> | <u>222,000</u> | <u>4,953,500</u> | <u>4,608,453</u> | <u>345,047</u> |
| | TOTAL 1993 | \$ 1,763,460,052 (b) | \$ (98,798)(c) | \$ — | \$ 52,000 (d) | \$ 1,763,413,254 | \$ 1,752,032,513 | \$ 11,380,741 |
| | TOTAL 1992 (a) | \$ 1,476,561,525 | \$ — | \$ 169,284,000 | \$ — | \$ 1,645,845,525 | \$ 1,612,408,893 | \$ 33,436,632 |

(a) The 1992 figures have been restated where necessary to conform to the 1993 presentation.

(b) Includes \$106,807,732 transferred from Executive Council and \$4,731,500 transferred from Municipal Affairs.

(c) The original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(d) Transferred from Executive Council.

Statement No. 2.

FAMILY AND SOCIAL SERVICES
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Vote | Program/Object | Funds Provided | | | | | Expended | Unexpended (Over Expend) |
|------|---|----------------------|---------------------------|---------------------|----------------|---------------------|------------------|-----------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | |
| 1 | Departmental Support Services | | | | | | | |
| | Salaries, wages and employee benefits | \$ 27,137,564 | \$ — | \$ — | \$ (500,000) | \$ 26,637,564 | \$ 26,625,072 | \$ 1,492 |
| | Supplies and services | 6,962,865 | — | — | (10,000) | 6,952,865 | 7,211,492 | (25) |
| | Grants | 130,505 | — | — | — | 130,505 | 130,505 | — |
| | Purchase of capital assets | 1,424,217 | — | — | — | 1,424,217 | 1,112,435 | 31 |
| | Other | 52,900 | — | — | 10,000 | 62,900 | 57,712 | — |
| | TOTAL 1993 | \$ 35,708,051 | \$ — | \$ — | \$ (500,000) | \$ 35,208,051 | \$ 35,137,216 | \$ 7 |
| | TOTAL 1992 (a) | \$ 34,855,855 | \$ — | \$ — | \$ — | \$ 34,855,855 | \$ 34,005,498 | \$ 85 |
| 2 | Income Support to Individuals and Families | | | | | | | |
| | Salaries, wages and employee benefits | \$ 54,253,987 | \$ — | \$ — | \$ — | \$ 54,253,987 | \$ 53,734,238 | \$ 51 |
| | Supplies and services | 13,272,802 | — | — | 2,052,000 | 15,324,802 | 13,577,368 | 1,74 |
| | Grants | 1,166,246,200 | — | — | 5,000,000 | 1,171,246,200 | 1,164,374,821 | 6,87 |
| | Purchase of capital assets | 4,114,379 | — | — | — | 4,114,379 | 3,881,521 | 23 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 1,237,887,368 | \$ — | \$ — | \$ 7,052,000 | \$ 1,244,939,368 | \$ 1,235,567,948 | \$ 9,37 |
| | TOTAL 1992 (a) | \$ 964,918,057 | \$ — | \$ 169,284,000 | \$ — | \$ 1,134,202,057 | \$ 1,113,237,213 | \$ 20,96 |
| 3 | Social Support to Individuals and Families | | | | | | | |
| | Salaries, wages and employee benefits | \$ 146,229,575 | \$ (98,798) | \$ — | \$ (1,427,618) | \$ 144,703,159 | \$ 142,769,282 | \$ 1,93 |
| | Supplies and services | 229,764,885 | — | — | (134,382) | 229,630,503 | 230,866,636 | (1,23) |
| | Grants | 107,141,718 | — | — | (5,160,000) | 101,981,718 | 101,257,356 | 72 |
| | Purchase of capital assets | 1,972,155 | — | — | — | 1,972,155 | 1,809,530 | 16 |
| | Other | 24,800 | — | — | — | 24,800 | 16,092 | — |
| | TOTAL 1993 | \$ 485,133,133 | \$ (98,798) | \$ — | \$ (6,722,000) | \$ 478,312,335 | \$ 476,718,896 | \$ 1,59 |
| | TOTAL 1992 (a) | \$ 471,940,163 | \$ — | \$ — | \$ — | \$ 471,940,163 | \$ 461,150,304 | \$ 10,78 |
| 4 | Native Affairs | | | | | | | |
| | Salaries, wages and employee benefits | \$ 1,162,700 | \$ — | \$ — | \$ — | \$ 1,162,700 | \$ 1,143,080 | \$ 1 |
| | Supplies and services | 793,500 | — | — | — | 793,500 | 507,003 | 28 |
| | Grants | 2,746,200 | — | — | 222,000 | 2,968,200 | 2,934,824 | 3 |
| | Purchase of capital assets | 29,100 | — | — | — | 29,100 | 23,546 | — |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 4,731,500 | \$ — | \$ — | \$ 222,000 | \$ 4,953,500 | \$ 4,608,453 | \$ 34 |
| | TOTAL 1992 (a) | \$ 4,847,450 | \$ — | \$ — | \$ — | \$ 4,847,450 | \$ 4,015,878 | \$ 83 |
| | Department Total 1993 | \$ 1,763,460,052 (b) | \$ (98,798)(c) | \$ — | \$ 52,000 (d) | \$ 1,763,413,254 | \$ 1,752,032,513 | \$ 11,38 |
| | Department Total 1992 (a) | \$ 1,476,561,525 | \$ — | \$ 169,284,000 | \$ — | \$ 1,645,845,525 | \$ 1,612,408,893 | \$ 33,43 |

(a) The 1992 figures have been restated where necessary to conform to the 1993 presentation.

(b) Includes \$106,807,732 transferred from Executive Council and \$4,731,500 transferred from Municipal Affairs.

(c) The original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(d) Transferred from Executive Council.

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.10.3

FAMILY AND SOCIAL SERVICES
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|---|----------------------|----------------------|
| | Departmental Support Services | | |
| 0.1 | Minister's office | \$ 413,700 | \$ 488,960 |
| 0.2 | Deputy minister's office | 349,235 | 331,710 |
| 0.3 | Appeal and advisory secretariat | 151,065 | 155,987 |
| 0.4 | Management audit | 591,711 | 482,053 |
| 0.5 | Resource management services | 14,225,249 | 14,210,251 |
| 0.6 | Regional operations | 9,893,009 | 9,839,544 |
| 0.7 | Social support services | 381,549 | 304,174 |
| 0.8 | Personnel services | 7,471,167 | 6,850,071 |
| 0.9 | Income support services | 204,328 | 152,386 |
| 0.10 | Communications | 1,146,264 | 1,184,985 |
| 0.11 | Strategic planning | 880,774 | 1,137,095 |
| | | <u>35,708,051</u> | <u>35,137,216</u> |
| | Income Support to Individuals and Families | | |
| | Supports for Independence | | |
| 1.1 | Program administration | 66,662,108 | 67,120,993 |
| 1.2 | Employment and training support | 388,190,000 | 430,422,852 |
| 1.3 | Transitional support | 332,604,000 | 265,192,395 |
| 1.4 | Supplement to earnings | 116,796,000 | 129,351,301 |
| 1.5 | Assured support | 121,241,000 | 130,963,089 |
| 2 | Income Benefits | | |
| 2.1 | Program administration | 4,621,146 | 3,443,747 |
| 2.2 | Widows' pension | 10,250,000 | 8,463,674 |
| 2.3 | Alberta assured income for the severely handicapped | 149,794,000 | 151,687,515 |
| 2.4 | Alberta assured income plan for seniors | 47,729,114 | 48,922,382 |
| | | <u>1,237,887,368</u> | <u>1,235,567,948</u> |

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|--|-----------------------------|-------------------------|
| 3 | Social Support to Individuals and Families | | |
| 3.1 | Child Welfare Services | | |
| 3.1.1 | Program administration | \$ 40,249,715 | \$ 39,520,015 |
| 3.1.2 | Intake and investigations | 9,715,893 | 8,685,171 |
| 3.1.3 | In-home family support | 13,378,600 | 14,748,012 |
| 3.1.4 | Adoptions | 3,362,542 | 3,444,313 |
| 3.1.5 | Foster care | 36,468,844 | 39,323,406 |
| 3.1.6 | Children's advocate | 1,496,620 | 1,634,057 |
| 3.1.7 | Community-based family support | 6,280,576 | 6,795,867 |
| 3.1.8 | Residential care | 54,241,747 | 47,372,138 |
| 3.2 | Family Support Services | | |
| 3.2.1 | Program administration | 1,376,670 | 1,157,231 |
| 3.2.2 | Day care programs | 78,622,778 | 71,016,644 |
| 3.2.3 | Family and community support services | 35,555,425 | 36,846,721 |
| 3.2.4 | Shelters for homeless adults | 4,806,185 | 4,557,431 |
| 3.2.5 | Family relations | 4,628,224 | 4,727,214 |
| 3.2.6 | Prevention of family violence | 7,668,225 | 7,357,001 |
| 3.3 | Services to Persons with Disabilities | | |
| 3.3.1 | Program administration | 6,462,226 | 9,613,024 |
| 3.3.2 | Handicapped children's services | 19,338,473 | 18,620,968 |
| 3.3.3 | Office of the public guardian | 2,320,006 | 2,529,634 |
| 3.3.4 | Community based individual services | 76,102,793 | 71,953,008 |
| 3.3.5 | Institutional services | 24,660,973 | 27,662,221 |
| 3.3.6 | Michener Centre | 58,396,618 | 59,154,820 |
| | | <u>485,133,133</u> | <u>476,718,896</u> |
| 4 | Native Affairs | | |
| 4.0.1 | Native services unit | 3,964,200 | 4,102,285 |
| 4.0.2 | Land claim negotiation and administration | 767,300 | 506,168 |
| | | <u>4,731,500</u> | <u>4,608,453</u> |
| | Department Total | <u>\$ 1,763,460,052 (a)</u> | <u>\$ 1,752,032,513</u> |

(a) Includes \$106,807,732 transferred from Executive Council and \$4,731,500 transferred from Municipal Affairs.

FAMILY AND SOCIAL SERVICES
REVENUE
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|-------------------------------------|----------------------|----------------------|
| Payments from Government of Canada: | | |
| Canada assistance plan | \$607,957,071 | \$610,746,490 |
| Extended health care | 137,687,000 | 131,480,000 |
| Indian and northern affairs | 32,160,158 | 28,144,545 |
| Rehabilitation of disabled persons | 8,221,379 | 10,943,141 |
| Child welfare, special allowance | 2,001,948 | 1,643,988 |
| | <u>788,027,556</u> | <u>782,958,164</u> |
| Fees, Permits and Licences: | | |
| Maintenance charges | 2,258,947 | 2,518,138 |
| Other | 90 | 102,589 |
| | <u>2,259,037</u> | <u>2,620,727</u> |
| Other Revenue: | | |
| Investment income | 28,809 | 3,914 |
| Refunds of expenditure: | | |
| Public assistance | 17,481,029 | 17,727,326 |
| Previous years' refunds | 2,700,208 | 5,253,947 |
| Child welfare | 449,585 | 405,495 |
| Other | 2,415 | 2,201 |
| Miscellaneous | 206,298 | 177,003 |
| | <u>20,868,344</u> | <u>23,569,886</u> |
| Total revenue | <u>\$811,154,937</u> | <u>\$809,148,777</u> |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

The Department of Federal and Intergovernmental Affairs is responsible for coordination of all activities of the Government of Alberta and agencies in relation to the Government of Canada, the Governments of the Provinces and Territories of Canada and the governments of foreign countries.

Statement No. 2.11.1

FEDERAL AND INTERGOVERNMENTAL AFFAIRS

STATEMENT OF EXPENDITURE BY

PROGRAM AND SUB-PROGRAM

| Program Sub-Program | Funds Provided | | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|---------------------------|----------------|---------------------------|---------------------|-----------|---------------|---------------------|------------|-------------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | | |
| Intergovernmental | | | | | | | | |
| Coordination and Research | \$ 11,235,000 | \$ — | \$ — | \$ — | \$ 11,235,000 | \$ 10,822,008 | \$ 412,992 | |
| TOTAL 1993 | \$ 11,235,000 | \$ — | \$ — | \$ — | \$ 11,235,000 | \$ 10,822,008 | \$ 412,992 | |
| TOTAL 1992 | \$ 10,198,000 | \$ — | \$ 766,000 | \$ — | \$ 10,964,000 | \$ 10,960,562 | \$ 3,438 | |

Statement No. 2.11.2

FEDERAL AND INTERGOVERNMENTAL AFFAIRS

STATEMENT OF EXPENDITURE BY

PROGRAM AND OBJECT

| Program/Object | Funds Provided | | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|---------------------------------------|----------------|------------------------|------------------|-----------|---------------|------------------|------------|----------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | | |
| Intergovernmental | | | | | | | | |
| Coordination and Research | | | | | | | | |
| Salaries, wages and employee benefits | \$ 7,952,000 | \$ — | \$ — | \$ — | \$ 7,952,000 | \$ 7,174,978 | \$ 777,022 | |
| Supplies and services | 2,739,600 | — | — | — | 2,739,600 | 3,108,282 | (368,682) | |
| Grants | 340,000 | — | — | — | 340,000 | 333,415 | 6,585 | |
| Purchase of capital assets | 150,000 | — | — | — | 150,000 | 156,879 | (6,879) | |
| Other | 53,400 | — | — | — | 53,400 | 48,454 | 4,946 | |
| Department Total 1993 | \$ 11,235,000 | \$ — | \$ — | \$ — | \$ 11,235,000 | \$ 10,822,008 | \$ 412,992 | |
| Department Total 1992 | \$ 10,198,000 | \$ — | \$ 766,000 | \$ — | \$ 10,964,000 | \$ 10,960,562 | \$ 3,438 | |

FEDERAL AND INTERGOVERNMENTAL AFFAIRS
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|------------------------------|----------------------|----------------------|
| 1 | Intergovernmental | | |
| | Coordination and Research | | |
| 1.0.1 | Minister's office | \$ 378,000 | \$ 382,473 |
| 1.0.2 | Administrative support | 1,186,000 | 1,417,627 |
| 1.0.3 | Intergovernmental affairs | 3,536,000 | 3,406,894 |
| 1.0.4 | Alberta offices | 5,354,000 | 4,456,254 |
| 1.0.5 | Conferences and missions | 685,000 | 995,744 |
| 1.0.6 | Translation bureau | 96,000 | 163,016 |
| | Department Total | <u>\$ 11,235,000</u> | <u>\$ 10,822,008</u> |

FEDERAL AND INTERGOVERNMENTAL AFFAIRS
REVENUE
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|------------------------|-------------------------|-------------------------|
| Other Revenue: | | |
| Investment income: | | |
| Bank interest | \$116,133 | \$218,572 |
| Refunds of expenditure | 83,954 | 40,040 |
| Miscellaneous | <u>16,306</u> | <u>—</u> |
| Total revenue | <u><u>\$216,393</u></u> | <u><u>\$258,612</u></u> |

The Department of Health is responsible for promoting the physical and mental health of Albertans by establishing, funding and coordinating health programs. The Alberta Health Care Insurance Plan provides Albertans with basic health care insurance and provides premium-free benefits to senior citizens and their dependents, and widows and widowers receiving the Alberta Widows' Pension, and their dependents.

Statement No. 2.1

HEALTH

STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Vote and Ref. No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expend) |
|----------------------|---|----------------|---------------------------|---------------------|-------------|---------------------|---------------|-----------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| 1 | Departmental Support Services | | | | | | | |
| 1.1 | Corporate Support Services | \$ 27,051,454 | \$ — | \$ — | \$ — | \$ 27,051,454 | \$ 24,786,802 | \$ 2,264,652 |
| 1.2 | Centralized Program Delivery | 3,373,317 | — | — | — | 3,373,317 | 2,574,307 | 799,010 |
| | | 30,424,771 | — | — | — | 30,424,771 | 27,361,109 | 3,063,662 |
| 2 | Health Care Insurance | | | | | | | |
| 2.1 | Administrative Support | 31,185,186 | — | — | — | 31,185,186 | 31,078,715 | 106,471 |
| 2.2 | Provincial Contribution to the Health Care Insurance Fund | 635,337,000 | — | — | — | 635,337,000 | 629,997,370 | 5,339,630 |
| | | 666,522,186 | — | — | — | 666,522,186 | 661,076,085 | 5,446,101 |
| 3 | Financial Assistance for Acute Care | | | | | | | |
| 3.1 | Program Support | 81,195,738 | — | — | 5,910,521 | 87,106,259 | 88,026,446 | (920,187) |
| 3.2 | Major Urban Medical and Referral Centres | 1,050,743,755 | — | — | (5,410,521) | 1,045,333,234 | 1,044,297,578 | 1,035,656 |
| 3.3 | Other Referral Centres | 223,174,345 | — | — | 731 | 223,175,076 | 220,618,378 | 2,556,698 |
| 3.4 | Specialized Acute Care Facilities | 276,113,508 | — | — | (250,000) | 275,863,508 | 269,650,708 | 6,212,800 |
| 3.5 | Community-Based Hospital Facilities | 239,481,970 | — | — | (250,715) | 239,231,255 | 237,736,381 | 1,494,874 |
| 3.6 | Rural Community-Based Hospital Facilities | 152,141,861 | — | — | (16) | 152,141,845 | 152,269,864 | (128,019) |
| 3.7 | Equipment Support | 29,984,764 | — | — | — | 29,984,764 | 29,928,278 | 56,486 |
| | | 2,052,835,941 | — | — | — | 2,052,835,941 | 2,042,527,633 | 10,308,308 |
| 4 | Financial Assistance for Long-Term Care | | | | | | | |
| 4.1 | Program Support | 28,312,297 | — | — | (191,502) | 28,120,795 | 27,273,665 | 847,130 |
| 4.2 | Auxiliary Hospitals and Combined Facilities | 292,418,985 | — | — | 1,085,033 | 293,504,018 | 293,495,374 | 8,644 |
| 4.3 | District Nursing Homes | 32,454,860 | — | — | (3,682,999) | 28,771,861 | 28,711,437 | 60,424 |
| 4.4 | Private Nursing Homes | 90,409,386 | — | — | (626,556) | 89,782,830 | 89,972,511 | (189,681) |
| 4.5 | Voluntary Nursing Homes | 30,866,792 | — | — | 3,416,024 | 34,282,816 | 34,305,076 | (22,260) |
| 4.6 | Equipment Support | 1,211,537 | — | — | — | 1,211,537 | 1,191,752 | 19,785 |
| | | 475,673,857 | — | — | — | 475,673,857 | 474,949,815 | 724,042 |
| 5 | Community Health Services | | | | | | | |
| 5.1 | Program Support | 1,235,816 | — | — | 51,000 | 1,286,816 | 1,216,933 | 69,883 |
| 5.2 | Communicable Disease Control | 24,617,288 | — | — | 67,500 | 24,684,788 | 24,109,597 | 575,191 |
| 5.3 | Alberta Aids to Daily Living | 59,860,560 | — | — | (599,500) | 59,261,060 | 48,812,268 | 10,448,792 |
| 5.4 | Home Care Services | 73,253,481 | — | — | 69,000 | 73,322,481 | 73,150,835 | 171,646 |
| 5.5 | Environmental Health Services | 8,745,039 | — | — | (8,000) | 8,737,039 | 8,557,857 | 179,182 |
| 5.6 | Family Health Services | 98,338,108 | — | — | 420,000 | 98,758,108 | 98,128,188 | 629,920 |
| 5.7 | Vital Statistics | 1,710,830 | — | — | — | 1,710,830 | 1,891,163 | (180,333) |
| | | 267,761,122 | — | — | — | 267,761,122 | 255,866,841 | 11,894,281 |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.12.1 (cont'd)

HEALTH

STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Line Item and Program No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|------------------------------|-------------------------------------|------------------|---------------------------|---------------------|-----------|---------------------|------------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| | Mental Health Services | | | | | | | |
| | Program Support | \$ 3,471,691 | \$ — | \$ — | \$ 31,751 | \$ 3,503,442 | \$ 3,223,876 | \$ 279,566 |
| | Community Mental Health Services | 34,271,805 | — | — | (31,751) | 34,240,054 | 32,890,917 | 1,349,137 |
| | Extended Community Care Programs | 18,627,627 | — | — | — | 18,627,627 | 18,164,659 | 462,968 |
| | | 56,371,123 | — | — | — | 56,371,123 | 54,279,452 | 2,091,671 |
| | TOTAL 1993 | \$ 3,549,589,000 | \$ — | \$ — | \$ — | \$ 3,549,589,000 | \$ 3,516,060,935 | \$ 33,528,065 |
| | TOTAL 1992 (a) | \$ 3,405,131,051 | \$ — | \$ — | \$ — | \$ 3,405,131,051 | \$ 3,352,071,961 | \$ 53,059,090 |

The 1992 figures have been restated where necessary to conform to the 1993 presentation.

Statement No. 2.12

HEALTH
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Vote | Program/Object | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|------|--|------------------|---------------------------|---------------------|-----------|---------------------|------------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| 1 | Departmental Support | | | | | | | |
| | Services | | | | | | | |
| | Salaries, wages and employee benefits | \$ 17,856,632 | \$ — | \$ — | \$ — | \$ 17,856,632 | \$ 16,855,817 | \$ 1,000,815 |
| | Supplies and services | 9,193,989 | — | — | — | 9,193,989 | 7,738,581 | 1,455,408 |
| | Grants | 2,660,000 | — | — | — | 2,660,000 | 2,102,664 | 557,336 |
| | Purchase of capital assets | 646,750 | — | — | — | 646,750 | 597,986 | 48,764 |
| | Other | 67,400 | — | — | — | 67,400 | 66,061 | 1,339 |
| | TOTAL 1993 | \$ 30,424,771 | \$ — | \$ — | \$ — | \$ 30,424,771 | \$ 27,361,109 | \$ 3,063,662 |
| | TOTAL 1992 (a) | \$ 30,056,669 | \$ — | \$ — | \$ — | \$ 30,056,669 | \$ 25,536,811 | \$ 4,519,858 |
| 2 | Health Care Insurance | | | | | | | |
| | Salaries, wages and employee benefits | \$ 16,348,538 | \$ — | \$ — | \$ — | \$ 16,348,538 | \$ 15,621,800 | \$ 726,738 |
| | Supplies and services | 14,620,648 | — | — | (333,000) | 14,287,648 | 14,916,204 | (628,556) |
| | Grants | 635,342,000 | — | — | — | 635,342,000 | 629,997,370 | 5,344,630 |
| | Purchase of capital assets | 211,000 | — | — | 333,000 | 544,000 | 540,711 | 3,289 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 666,522,186 | \$ — | \$ — | \$ — | \$ 666,522,186 | \$ 661,076,085 | \$ 5,446,101 |
| | TOTAL 1992 (a) | \$ 642,680,892 | \$ — | \$ — | \$ — | \$ 642,680,892 | \$ 633,070,121 | \$ 9,610,771 |
| 3 | Financial Assistance for Acute Care | | | | | | | |
| | Salaries, wages and employee benefits | \$ 4,683,829 | \$ — | \$ — | \$ — | \$ 4,683,829 | \$ 4,444,145 | \$ 239,684 |
| | Supplies and services | 2,339,237 | — | — | — | 2,339,237 | 1,288,642 | 1,050,595 |
| | Grants | 2,045,770,875 | — | — | — | 2,045,770,875 | 2,036,758,522 | 9,012,353 |
| | Purchase of capital assets | 42,000 | — | — | — | 42,000 | 36,324 | 5,676 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 2,052,835,941 | \$ — | \$ — | \$ — | \$ 2,052,835,941 | \$ 2,042,527,633 | \$ 10,308,308 |
| | TOTAL 1992 | \$ 1,968,245,332 | \$ — | \$ — | \$ — | \$ 1,968,245,332 | \$ 1,943,260,403 | \$ 24,984,929 |
| 4 | Financial Assistance for Long-Term Care | | | | | | | |
| | Salaries, wages and employee benefits | \$ 1,713,093 | \$ — | \$ — | \$ — | \$ 1,713,093 | \$ 1,639,281 | \$ 73,812 |
| | Supplies and services | 1,143,922 | — | — | — | 1,143,922 | 1,171,113 | (27,191) |
| | Grants | 472,816,842 | — | — | — | 472,816,842 | 472,139,421 | 677,421 |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 475,673,857 | \$ — | \$ — | \$ — | \$ 475,673,857 | \$ 474,949,815 | \$ 724,042 |
| | TOTAL 1992 (a) | \$ 452,907,148 | \$ — | \$ — | \$ — | \$ 452,907,148 | \$ 451,331,589 | \$ 1,575,559 |
| 5 | Community Health Services | | | | | | | |
| | Salaries, wages and employee benefits | \$ 11,189,227 | \$ — | \$ — | \$ — | \$ 11,189,227 | \$ 10,829,984 | \$ 359,243 |
| | Supplies and services | 11,269,038 | — | — | 100,000 | 11,369,038 | 10,988,848 | 380,190 |
| | Grants | 245,255,407 | — | — | (100,000) | 245,155,407 | 234,010,344 | 11,145,063 |
| | Purchase of capital assets | 47,450 | — | — | — | 47,450 | 37,665 | 9,785 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 267,761,122 | \$ — | \$ — | \$ — | \$ 267,761,122 | \$ 255,866,841 | \$ 11,894,281 |
| | TOTAL 1992 | \$ 256,927,455 | \$ — | \$ — | \$ — | \$ 256,927,455 | \$ 246,547,967 | \$ 10,379,488 |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.12.2 (cont'd)

HEALTH

STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Program/Object | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|--|------------------|---------------------------|---------------------|------------|---------------------|------------------|-------------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| Mental Health Services | | | | | | | |
| Salaries, wages and employee benefits | \$ 30,582,101 | \$ — | \$ — | \$ 785,810 | \$ 31,367,911 | \$ 30,267,820 | \$ 1,100,091 |
| Supplies and services | 8,208,718 | — | — | 139,000 | 8,347,718 | 7,667,470 | 680,248 |
| Grants | 17,359,878 | — | — | (924,810) | 16,435,068 | 16,204,285 | 230,783 |
| Purchase of capital assets | 220,426 | — | — | — | 220,426 | 139,877 | 80,549 |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 56,371,123 | \$ — | \$ — | \$ — | \$ 56,371,123 | \$ 54,279,452 | \$ 2,091,671 |
| TOTAL 1992 (a) | \$ 54,313,555 | \$ — | \$ — | \$ — | \$ 54,313,555 | \$ 52,325,070 | \$ 1,988,485 |
| Department Total 1993 | \$ 3,549,589,000 | \$ — | \$ — | \$ — | \$ 3,549,589,000 | \$ 3,516,060,935 | \$ 33,528,065 |
| Department Total 1992 (a) | \$ 3,405,131,051 | \$ — | \$ — | \$ — | \$ 3,405,131,051 | \$ 3,352,071,961 | \$ 53,059,090 |

The 1992 figures have been restated where necessary to conform to the 1993 presentation.

Statement No. 2.12.

HEALTH

STATEMENT OF EXPENDITURE

BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|---|--------------------|--------------------|
| 1 | Departmental Support Services | | |
| 1.1 | Corporate Support Services | | |
| 1.1.1 | Minister's office | \$ 381,290 | \$ 368,471 |
| 1.1.2 | Deputy minister's office | 369,010 | 423,375 |
| 1.1.3 | Policy development and planning services | 4,421,837 | 3,955,539 |
| 1.1.4 | Human resources | 3,015,729 | 3,072,163 |
| 1.1.5 | Information technology | 6,981,836 | 7,001,714 |
| 1.1.6 | Finance and administration | 9,259,469 | 7,910,625 |
| 1.1.7 | Communications | 1,286,645 | 897,905 |
| 1.1.8 | Health disciplines advisory services | 1,335,638 | 1,157,010 |
| 1.2 | Centralized Program Delivery | | |
| 1.2.1 | Health services innovation fund | 960,950 | 967,663 |
| 1.2.2 | Mental health patient advocate's office | 385,189 | 285,325 |
| 1.2.3 | Rural physician action plan | 2,027,178 | 1,321,319 |
| | | <u>30,424,771</u> | <u>27,361,109</u> |
| 2 | Health Care Insurance | | |
| 2.1 | Administrative Support | | |
| 2.1.1 | General administration | 1,346,016 | 923,572 |
| 2.1.2 | Claims | 6,443,780 | 6,198,099 |
| 2.1.3 | Registration | 6,165,306 | 6,659,536 |
| 2.1.4 | Information technology | 10,370,564 | 10,785,426 |
| 2.1.5 | Finance and administration | 6,859,520 | 6,512,082 |
| 2.2 | Provincial Contribution to the Health Care Insurance Fund | | |
| 2.2.1 | Basic health services | 432,067,000 | 418,051,396 |
| 2.2.2 | Extended health benefits for senior citizens | 39,616,000 | 30,514,553 |
| 2.2.3 | Blue Cross non-group benefits | 133,838,000 | 146,183,697 |
| 2.2.4 | Out-of-province hospital costs | 29,816,000 | 35,247,724 |
| | | <u>666,522,186</u> | <u>661,076,085</u> |
| 3 | Financial Assistance for Acute Care | | |
| 3.1 | Program Support | | |
| 3.1.1 | General administration | 420,935 | 398,236 |
| 3.1.2 | Institutional operations | 2,405,657 | 2,378,757 |
| 3.1.3 | Provincial programs and capital planning | 1,629,435 | 1,545,046 |
| 3.1.4 | Hospital computer system development | 1,096,000 | 1,094,487 |
| 3.1.5 | Equity interest | 1,500,000 | 3,361,022 |
| 3.1.6 | Human tissue and blood services | 21,221,280 | 20,331,369 |
| 3.1.7 | Medical education allowances | 35,060,190 | 36,361,794 |
| 3.1.8 | Ambulance services | 9,155,726 | 10,712,428 |
| 3.1.9 | Other program support | 4,588,265 | 5,661,885 |
| 3.1.10 | Operational commissioning | 4,118,250 | 6,181,422 |
| 3.2 | Major Urban Medical and Referral Centres | | |
| 3.2.1 | Global operating support | 1,028,026,898 | 1,021,929,857 |
| 3.2.2 | Specific program support | 22,716,857 | 22,367,721 |
| 3.3 | Other Referral Centres | | |
| 3.3.1 | Global operating support | 223,174,345 | 220,618,378 |

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|---|----------------------|----------------------|
| 3.4 | Specialized Acute Care Facilities | | |
| 3.4.1 | Global operating support | \$ 243,798,957 | \$ 241,955,544 |
| 3.4.2 | Specific program support | 32,314,551 | 27,695,164 |
| 3.5 | Community-Based Hospital Facilities | | |
| 3.5.1 | Global operating support | 239,481,970 | 237,736,381 |
| 3.6 | Rural Community-Based Hospital Facilities | | |
| 3.6.1 | Global operating support | 152,141,861 | 152,269,864 |
| 3.7 | Equipment Support | | |
| 3.7.1 | Equipment grants | 29,984,764 | 29,928,278 |
| | | <u>2,052,835,941</u> | <u>2,042,527,633</u> |
| 4 | Financial Assistance for Long-Term Care | | |
| 4.1 | Program Support | | |
| 4.1.1 | General administration | 1,705,517 | 1,693,828 |
| 4.1.2 | Specific programs | 25,299,140 | 24,762,526 |
| 4.1.3 | Operational commissioning | 400,000 | 761,000 |
| 4.1.4 | Other program support | 307,640 | 56,310 |
| 4.1.5 | Equity interest | 600,000 | — |
| 4.2 | Auxiliary Hospitals and Combined Facilities | | |
| 4.2.1 | Operating support | 292,418,985 | 293,495,374 |
| 4.3 | District Nursing Homes | | |
| 4.3.1 | Operating support | 32,454,860 | 28,711,437 |
| 4.4 | Private Nursing Homes | | |
| 4.4.1 | Operating support | 90,409,386 | 89,972,511 |
| 4.5 | Voluntary Nursing Homes | | |
| 4.5.1 | Operating support | 30,866,792 | 34,305,076 |
| 4.6 | Equipment Support | | |
| 4.6.1 | Equipment grants | 1,211,537 | 1,191,753 |
| | | <u>475,673,857</u> | <u>474,949,815</u> |
| 5 | Community Health Services | | |
| 5.1 | Program Support | | |
| 5.1.1 | Public health advisory and appeal board | 269,681 | 200,693 |
| 5.1.2 | General administration | 966,135 | 1,016,240 |
| 5.2 | Communicable Disease Control | | |
| 5.2.1 | Program management | 460,560 | 446,500 |
| 5.2.2 | Purchase of vaccines and sera | 5,544,876 | 5,442,374 |
| 5.2.3 | Prevention of sexually transmitted disease | 3,054,023 | 3,098,643 |
| 5.2.4 | Prevention of tuberculosis | 1,824,006 | 1,815,644 |
| 5.2.5 | AIDS prevention and community care | 2,600,540 | 1,975,810 |
| 5.2.6 | Provincial Laboratories of Public Health | 11,133,283 | 11,330,626 |
| 5.3 | Alberta Aids to Daily Living | | |
| 5.3.1 | Program management | 2,542,059 | 2,587,927 |
| 5.3.2 | Grants on behalf of individuals | 52,793,000 | 42,908,157 |
| 5.3.3 | Grants to community agencies | 3,272,000 | 1,572,000 |
| 5.3.4 | Health unit grants | 1,253,501 | 1,744,184 |
| 5.4 | Home Care Services | | |
| 5.4.1 | Program management | 1,573,264 | 1,623,247 |
| 5.4.2 | Health unit grants | 70,261,170 | 70,268,859 |
| 5.4.3 | Community agencies | 1,419,047 | 1,258,729 |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.12.3 (cont'd)

HEALTH
STATEMENT OF EXPENDITURE
/ ELEMENT

| Program/Element | Estimates | Expended |
|------------------------------------|-------------------------|-------------------------|
| Environmental Health Services | | |
| 1 Program management | \$ 734,416 | \$ 618,116 |
| 2 Health unit grants | 8,010,623 | 7,939,741 |
| Family Health Services | | |
| 1 Program management | 2,634,575 | 2,622,767 |
| 2 Early detection of breast cancer | 1,799,063 | 1,793,902 |
| 3 Health unit grants | 91,429,431 | 91,832,783 |
| 4 Community agencies | 2,475,039 | 1,878,736 |
| Vital Statistics | | |
| 1 Alberta Vital Statistics | 1,710,830 | 1,891,163 |
| | <u>267,761,122</u> | <u>255,866,841</u> |
| Mental Health Services | | |
| Program Support | | |
| 2 General administration | 2,595,170 | 2,478,607 |
| 3 Mental health review panels | 876,521 | 745,269 |
| Community Mental Health Services | | |
| 1 Program management | 558,952 | 568,699 |
| 2 Suicide prevention | 1,638,776 | 1,454,381 |
| 3 Mental health clinics | 19,455,913 | 18,543,651 |
| 4 Approved homes | 1,217,431 | 1,048,592 |
| 5 Community agencies | 11,400,733 | 11,275,594 |
| Extended Community Care Programs | | |
| 1 Raymond Care Centre | 1,709,699 | 1,774,917 |
| 2 Rosehaven Care Centre | 8,461,386 | 8,638,167 |
| 3 Claresholm Care Centre | 8,456,542 | 7,751,575 |
| | <u>56,371,123</u> | <u>54,279,452</u> |
| Department Total | <u>\$ 3,549,589,000</u> | <u>\$ 3,516,060,935</u> |

HEALTH
REVENUE
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|---|----------------------|----------------------|
| Payments from Government of Canada: | | |
| Hospital insurance | \$492,734,832 | \$427,294,824 |
| Veterans' affairs | 3,981,820 | — |
| Vocational rehabilitation, disabled persons | 2,225,126 | 2,665,070 |
| Other | 230,876 | 318,070 |
| | <u>499,172,654</u> | <u>430,277,964</u> |
| Fees, Permits and Licences: | | |
| Vital Statistics Act | 2,528,387 | 2,200,020 |
| Maintenance | 840,699 | 1,189,097 |
| Other | 835,030 | 768,259 |
| | <u>4,204,116</u> | <u>4,157,376</u> |
| Other Revenue: | | |
| Refunds of expenditure: | | |
| Third party liability | 11,027,584 | 9,667,196 |
| Previous years' refunds | 1,834,008 | 4,722,445 |
| Services and supplies to staff | 4,356 | 8,748 |
| Miscellaneous: | | |
| Workers' Compensation Board administration fees | 54,000 | 54,000 |
| Other | 934,338 | 831,104 |
| | <u>13,854,286</u> | <u>15,283,493</u> |
| Total revenue | <u>\$517,231,056</u> | <u>\$449,718,833</u> |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

The Department of Justice provides legal services to the Government and the various government departments and is responsible for the administration of justice and enforcement of laws within the Province. In addition, the Department provides law enforcement, correctional services, vehicle registration and driver licensing in accordance with the statutes of Alberta, including Provincial policing, private investigators and security guards, and correctional institutions. The Department also provides direction to the Alberta Liquor Control Board.

Statement No. 2.13.1

JUSTICE
STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Line and No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|-----------------|--|----------------|---------------------------|---------------------|--------------|---------------------|---------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| | Departmental Support Services | \$ 18,363,260 | \$ — | \$ — | \$ (350,000) | \$ 18,013,260 | \$ 17,695,567 | \$ 317,693 |
| | Court Services | | | | | | | |
| | Court Support Services | 10,510,740 | — | — | 268,361 | 10,779,101 | 10,675,955 | 103,146 |
| | Court Operations - Calgary Region | 19,354,430 | — | — | 310,698 | 19,665,128 | 19,704,203 | (39,075) |
| | Court Operations - Edmonton Region | 20,933,650 | — | — | (398,710) | 20,534,940 | 20,492,061 | 42,879 |
| | Court Operations - Northern Region | 11,731,440 | — | — | (100,000) | 11,631,440 | 11,339,452 | 291,988 |
| | Court Operations - Southern Region | 8,549,710 | — | — | (80,349) | 8,469,361 | 8,429,417 | 39,944 |
| | | 71,079,970 | — | — | — | 71,079,970 | 70,641,088 | 438,882 |
| | Legal Services | | | | | | | |
| | Law Reform | 404,300 | — | — | — | 404,300 | 404,300 | — |
| | Legislative Counsel | 1,389,100 | — | — | 95,000 | 1,484,100 | 1,489,867 | (5,767) |
| | Civil Division | 12,272,690 | — | — | 465,000 | 12,737,690 | 12,048,188 | 689,502 |
| | Criminal Justice Division | 20,567,400 | — | — | 250,000 | 20,817,400 | 20,885,168 | (67,768) |
| | Maintenance Enforcement | 4,606,500 | — | — | 205,000 | 4,811,500 | 4,783,399 | 28,101 |
| | | 39,239,990 | — | — | 1,015,000 | 40,254,990 | 39,610,922 | 644,068 |
| | Support for Legal Aid | 28,520,000 | — | — | — | 28,520,000 | 28,520,000 | — |
| | Protection and Administration of Property Rights | 27,169,910 | — | — | (180,000) | 26,989,910 | 26,825,299 | 164,611 |
| | Fatality Inquiries | 4,339,350 | — | — | (125,000) | 4,214,350 | 4,136,354 | 77,996 |
| | Crimes Compensation | 1,585,600 | — | — | — | 1,585,600 | 1,584,697 | 903 |
| | Correctional Services | | | | | | | |
| | Program Support | 5,911,900 | — | — | (824,600) | 5,087,300 | 4,986,925 | 100,375 |
| | Institutional Services | 90,807,700 | — | — | 1,072,700 | 91,880,400 | 89,607,653 | 2,272,747 |
| | Community Correctional Services | 12,084,300 | — | — | 231,900 | 12,316,200 | 11,981,740 | 334,460 |
| | Purchased Community Services | 15,022,400 | — | — | (1,040,000) | 13,982,400 | 14,021,171 | (38,771) |
| | | 123,826,300 | — | — | (560,000) | 123,266,300 | 120,597,489 | 2,668,811 |
| | Law Enforcement | | | | | | | |
| | Program Support | 1,182,300 | — | — | 10,000 | 1,192,300 | 1,143,033 | 49,267 |
| | Financial Support for Policing | 115,278,300 | — | — | 325,000 | 115,603,300 | 115,748,886 | (145,586) |
| | Federal Gun Control | 347,900 | — | — | 74,415 | 422,315 | 412,045 | 10,270 |
| | Provincial Security Services | 8,462,900 | — | — | (9,415) | 8,453,485 | 8,322,547 | 130,938 |
| | | 125,271,400 | — | — | 400,000 | 125,671,400 | 125,626,511 | 44,889 |

JUSTICE

STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Vote and Ref. No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|----------------------|--|--------------------|---------------------------|---------------------|-------------|---------------------|----------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| 10 | Motor Vehicle Registration and Driver Licensing | | | | | | | |
| 10.1 | Program Support | \$ 501,300 | \$ — | \$ — | \$ (60,000) | \$ 441,300 | \$ 427,376 | \$ 13,924 |
| 10.2 | Licence Issuing and Driver Testing | 23,399,600 | — | — | — | 23,399,600 | 22,939,099 | 460,501 |
| 10.3 | Driver Improvement and Control | 2,198,900 | — | — | (140,000) | 2,058,900 | 2,020,149 | 38,751 |
| | | 26,099,800 | — | — | (200,000) | 25,899,800 | 25,386,624 | 513,176 |
| | TOTAL 1993 | \$ 465,495,580 (b) | \$ — | \$ — | \$ — | \$ 465,495,580 | \$ 460,624,551 | \$ 4,871,029 |
| | TOTAL 1992 (a) | \$ 436,910,071 | \$ — | \$ 13,646,000 | \$ — | \$ 450,556,071 | \$ 443,920,195 | \$ 6,635,876 |

(a) The 1992 figures have been restated where necessary to conform to the 1993 presentation.

(b) Includes \$175,043,080 transferred from Attorney General and \$284,152,500 transferred from Solicitor General, and net of \$4,731,500 transferred to Municipal Affairs.

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.13.2

TICE
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Program/Object | Funds Provided | | | | | Expended | Unexpended (Over Expended) |
|--|----------------|---------------------------|---------------------|----------------|---------------------|---------------|-------------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | |
| Departmental Support | | | | | | | |
| Services | | | | | | | |
| Salaries, wages and employee benefits | \$ 14,895,130 | \$ — | \$ — | \$ (141,000) | \$ 14,754,130 | \$ 14,666,095 | \$ 88,035 |
| Supplies and services | 3,130,770 | — | — | (165,000) | 2,965,770 | 2,752,558 | 213,212 |
| Grants | — | — | — | — | — | — | — |
| Purchase of capital assets | 222,560 | — | — | (24,000) | 198,560 | 186,205 | 12,355 |
| Other | 114,800 | — | — | (20,000) | 94,800 | 90,709 | 4,091 |
| TOTAL 1993 | \$ 18,363,260 | \$ — | \$ — | \$ (350,000) | \$ 18,013,260 | \$ 17,695,567 | \$ 317,693 |
| TOTAL 1992 | \$ 18,022,250 | \$ — | \$ — | \$ — | \$ 18,022,250 | \$ 17,415,383 | \$ 606,867 |
| Court Services | | | | | | | |
| Salaries, wages and employee benefits | \$ 56,299,910 | \$ — | \$ — | \$ (1,200,000) | \$ 55,099,910 | \$ 54,820,251 | \$ 279,659 |
| Supplies and services | 13,380,660 | — | — | 1,400,000 | 14,780,660 | 14,735,113 | 45,547 |
| Grants | 377,390 | — | — | — | 377,390 | 371,732 | 5,658 |
| Purchase of capital assets | 1,022,010 | — | — | (200,000) | 822,010 | 713,992 | 108,018 |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 71,079,970 | \$ — | \$ — | \$ — | \$ 71,079,970 | \$ 70,641,088 | \$ 438,882 |
| TOTAL 1992 (a) | \$ 68,915,964 | \$ — | \$ — | \$ — | \$ 68,915,964 | \$ 68,766,998 | \$ 148,966 |
| Legal Services | | | | | | | |
| Salaries, wages and employee benefits | \$ 29,919,090 | \$ — | \$ — | \$ (365,000) | \$ 29,554,090 | \$ 29,296,106 | \$ 257,984 |
| Supplies and services | 8,611,600 | — | — | 1,410,000 | 10,021,600 | 9,675,001 | 346,599 |
| Grants | 462,800 | — | — | — | 462,800 | 458,800 | 4,000 |
| Purchase of capital assets | 246,500 | — | — | (30,000) | 216,500 | 181,015 | 35,485 |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 39,239,990 | \$ — | \$ — | \$ 1,015,000 | \$ 40,254,990 | \$ 39,610,922 | \$ 644,068 |
| TOTAL 1992 | \$ 34,726,260 | \$ — | \$ 7,850,000 | \$ — | \$ 42,576,260 | \$ 40,630,161 | \$ 1,946,099 |
| Support for Legal Aid | | | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| Supplies and services | — | — | — | — | — | — | — |
| Grants | 28,520,000 | — | — | — | 28,520,000 | 28,520,000 | — |
| Purchase of capital assets | — | — | — | — | — | — | — |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 28,520,000 | \$ — | \$ — | \$ — | \$ 28,520,000 | \$ 28,520,000 | \$ — |
| TOTAL 1992 | \$ 15,650,000 | \$ — | \$ 4,336,000 | \$ — | \$ 19,986,000 | \$ 19,986,000 | \$ — |
| Protection and Administration of Property Rights | | | | | | | |
| Salaries, wages and employee benefits | \$ 19,442,268 | \$ — | \$ — | \$ (550,000) | \$ 18,892,268 | \$ 18,698,486 | \$ 193,782 |
| Supplies and services | 7,336,972 | — | — | 370,000 | 7,706,972 | 7,741,890 | (34,918) |
| Grants | — | — | — | — | — | — | — |
| Purchase of capital assets | 390,670 | — | — | — | 390,670 | 384,923 | 5,747 |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 27,169,910 | \$ — | \$ — | \$ (180,000) | \$ 26,989,910 | \$ 26,825,299 | \$ 164,611 |
| TOTAL 1992 | \$ 27,054,857 | \$ — | \$ — | \$ — | \$ 27,054,857 | \$ 25,710,422 | \$ 1,344,435 |

JUSTICE
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Vote | Program/Object | Funds Provided | | | | | Expended | Unexpended (Over Expend) |
|------|--|--------------------|---------------------------|---------------------|----------------|---------------------|----------------|-----------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | |
| 6 | Fatality Inquiries | | | | | | | |
| | Salaries, wages and employee benefits | \$ 2,716,500 | \$ — | \$ — | \$ (25,000) | \$ 2,691,500 | \$ 2,658,732 | \$ 33,768 |
| | Supplies and services | 1,363,350 | — | — | (75,000) | 1,288,350 | 1,258,178 | 30,172 |
| | Grants | — | — | — | — | — | — | — |
| | Purchase of capital assets | 259,500 | — | — | (25,000) | 234,500 | 219,444 | 15,056 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 4,339,350 | \$ — | \$ — | \$ (125,000) | \$ 4,214,350 | \$ 4,136,354 | \$ 77,996 |
| | TOTAL 1992 | \$ 4,316,340 | \$ — | \$ — | \$ — | \$ 4,316,340 | \$ 4,267,575 | \$ 48,765 |
| 7 | Crimes Compensation | | | | | | | |
| | Salaries, wages and employee benefits | \$ 105,450 | \$ — | \$ — | \$ — | \$ 105,450 | \$ 101,681 | \$ 3,769 |
| | Supplies and services | 156,950 | — | — | — | 156,950 | 148,575 | 8,375 |
| | Grants | 1,323,200 | — | — | — | 1,323,200 | 1,334,441 | (11,241) |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 1,585,600 | \$ — | \$ — | \$ — | \$ 1,585,600 | \$ 1,584,697 | \$ 903 |
| | TOTAL 1992 | \$ 1,085,600 | \$ — | \$ 500,000 | \$ — | \$ 1,585,600 | \$ 1,465,516 | \$ 120,084 |
| 8 | Correctional Services | | | | | | | |
| | Salaries, wages and employee benefits | \$ 89,613,500 | \$ — | \$ — | \$ (1,180,000) | \$ 88,433,500 | \$ 88,027,257 | \$ 406,243 |
| | Supplies and services | 33,369,200 | — | — | 910,000 | 34,279,200 | 32,226,554 | 2,052,646 |
| | Grants | 12,000 | — | — | — | 12,000 | — | 12,000 |
| | Purchase of capital assets | 831,600 | — | — | (290,000) | 541,600 | 343,678 | 197,922 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 123,826,300 | \$ — | \$ — | \$ (560,000) | \$ 123,266,300 | \$ 120,597,489 | \$ 3,268,811 |
| | TOTAL 1992 (a) | \$ 120,420,800 | \$ — | \$ — | \$ — | \$ 120,420,800 | \$ 119,806,451 | \$ 614,349 |
| 9 | Law Enforcement | | | | | | | |
| | Salaries, wages and employee benefits | \$ 8,068,100 | \$ — | \$ — | \$ (60,000) | \$ 8,008,100 | \$ 7,915,632 | \$ 92,468 |
| | Supplies and services | 83,065,500 | — | — | 460,000 | 83,525,500 | 83,592,503 | (66,993) |
| | Grants | 34,107,500 | — | — | — | 34,107,500 | 34,089,884 | 17,616 |
| | Purchase of capital assets | 30,300 | — | — | — | 30,300 | 28,492 | 1,808 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 125,271,400 | \$ — | \$ — | \$ 400,000 | \$ 125,671,400 | \$ 125,626,511 | \$ 44,889 |
| | TOTAL 1992 | \$ 119,467,600 | \$ — | \$ 960,000 | \$ — | \$ 120,427,600 | \$ 120,206,754 | \$ 220,846 |
| 10 | Motor Vehicle Registration and Driver Licensing | | | | | | | |
| | Salaries, wages and employee benefits | \$ 12,598,600 | \$ — | \$ — | \$ (300,000) | \$ 12,298,600 | \$ 12,172,569 | \$ 126,031 |
| | Supplies and services | 12,093,400 | — | — | 100,000 | 12,193,400 | 12,091,334 | 102,066 |
| | Grants | 225,000 | — | — | — | 225,000 | 224,589 | 411 |
| | Purchase of capital assets | 1,182,800 | — | — | — | 1,182,800 | 898,132 | 284,668 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 26,099,800 | \$ — | \$ — | \$ (200,000) | \$ 25,899,800 | \$ 25,386,624 | \$ 513,176 |
| | TOTAL 1992 | \$ 27,250,400 | \$ — | \$ — | \$ — | \$ 27,250,400 | \$ 25,664,935 | \$ 1,585,465 |
| | Department Total 1993 | \$ 465,495,580 (b) | \$ — | \$ — | \$ — | \$ 465,495,580 | \$ 460,624,551 | \$ 4,871,029 |
| | Department Total 1992 (a) | \$ 436,910,071 | \$ — | \$ 13,646,000 | \$ — | \$ 450,556,071 | \$ 443,920,195 | \$ 6,635,876 |

(a) The 1992 figures have been restated where necessary to conform to the 1993 presentation.

(b) Includes \$175,043,080 transferred from Attorney General and \$284,152,500 transferred from Solicitor General, and net of \$4,731,500 transferred to Municipal Affairs.

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.13.3

JUSTICE
STATEMENT OF EXPENDITURE
ELEMENT

| and No. | Program/Element | Estimates | Expended | Vote and Ref. No. | Program/Element | Estimates | Expended |
|------------|----------------------------|------------|------------|----------------------|---------------------------|--------------|--------------|
| | Departmental Support | | | 2.5 | Court Operations - | | |
| | Services | | | | Southern Region | | |
| | Minister's office | \$ 330,540 | \$ 283,952 | 2.5.1 | Lethbridge | \$ 2,826,990 | \$ 2,760,371 |
| | Deputy minister's office | 967,148 | 793,481 | 2.5.2 | Red Deer | 2,900,700 | 2,858,084 |
| | Administrative services | 3,569,872 | 3,516,230 | 2.5.3 | Drumheller | 502,720 | 456,767 |
| | Executive management | 494,582 | 383,370 | 2.5.4 | Fort Macleod | 608,550 | 617,524 |
| | Human resource services | 2,856,570 | 2,806,984 | 2.5.5 | Canmore | 384,950 | 377,785 |
| | Financial services | 4,093,708 | 3,992,067 | 2.5.6 | Medicine Hat | 1,325,800 | 1,358,886 |
| | Corporate support services | 421,290 | 525,284 | | | | |
| | Systems and information | | | | | | |
| | services | 4,623,400 | 4,487,786 | | | 71,079,970 | 70,641,088 |
| | Internal audit | 746,150 | 694,309 | | | | |
| | Former minister's office | 260,000 | 212,104 | 3 | Legal Services | | |
| | | | | 3.1 | Law Reform | | |
| | | 18,363,260 | 17,695,567 | 3.1.1 | Alberta Law Reform | | |
| | | | | | Institute | 404,300 | 404,300 |
| | | | | 3.2 | Legislative Counsel | | |
| | | | | 3.2.1 | Legislative Counsel | | |
| | | | | | office | 1,389,100 | 1,489,867 |
| | Court Services | | | 3.3 | Civil Division | | |
| | Court Support Services | | | 3.3.1 | Legal research and | | |
| | General administration | 2,134,080 | 2,117,642 | | analysis | 442,400 | 298,561 |
| | Central reporting services | 572,100 | 543,423 | 3.3.2 | Constitutional and | | |
| | Chief provincial judge's | | | | energy law | 1,004,370 | 736,429 |
| | office | 845,340 | 878,315 | 3.3.3 | Civil law division | 10,825,920 | 11,013,198 |
| | Law libraries | 3,379,500 | 3,401,402 | 3.4 | Criminal Justice Division | | |
| | Justices of the peace | 82,970 | 71,588 | 3.4.1 | Board of review | 149,400 | 201,553 |
| | Court system | | | 3.4.2 | Executive office | 936,500 | 1,131,091 |
| | improvements | 3,496,750 | 3,663,585 | 3.4.3 | General prosecutions | 16,180,580 | 16,214,836 |
| | Court Operations - | | | 3.4.4 | Appeals and criminal law | | |
| | Calgary Region | | | | policy | 1,013,530 | 1,044,860 |
| | Court of Queen's Bench | 4,356,360 | 4,496,678 | 3.4.5 | Special prosecutions | 1,001,910 | 895,188 |
| | Provincial - criminal | 5,181,690 | 5,267,330 | 3.4.6 | Computing services | 1,285,480 | 1,397,640 |
| | Provincial - civil | 2,916,030 | 2,916,366 | 3.5 | Maintenance Enforcement | | |
| | Central court recording | 968,320 | 1,072,986 | 3.5.1 | Maintenance enforcement | | |
| | Family and youth | 2,398,370 | 2,411,816 | | office | 4,606,500 | 4,783,399 |
| | Court reporters | 1,433,560 | 1,336,388 | | | | |
| | Sheriff | 1,428,510 | 1,463,011 | | | 39,239,990 | 39,610,922 |
| | Regional support | 671,590 | 739,628 | | | | |
| | Court Operations - | | | 4 | Support for Legal Aid | | |
| | Edmonton Region | | | 4.0.1 | Legal aid plan | 28,520,000 | 28,520,000 |
| | Court of Queen's Bench | 4,512,370 | 4,582,770 | | | | |
| | Provincial - criminal | 6,074,596 | 5,916,243 | 5 | Protection and | | |
| | Provincial - civil | 2,630,050 | 2,614,718 | | Administration of | | |
| | Family and youth | 2,163,010 | 2,038,006 | | Property Rights | | |
| | Court reporters | 2,535,274 | 2,476,360 | 5.0.1 | Public Trustee | 6,921,550 | 7,136,567 |
| | Sheriff | 2,065,930 | 1,920,414 | 5.0.2 | Personal property | | |
| | Regional support | 952,420 | 943,550 | | registry | 3,724,840 | 3,307,112 |
| | Court Operations - | | | 5.0.3 | Land titles | 16,523,520 | 16,381,620 |
| | Northern Region | | | | | | |
| | Grande Prairie | 1,671,050 | 1,607,172 | | | 27,169,910 | 26,825,299 |
| | Peace River | 875,590 | 818,834 | 6 | Fatality Inquiries | | |
| | Vegreville | 857,640 | 798,915 | 6.0.1 | Medical examiner - | | |
| | Wetaskiwin | 867,218 | 834,095 | | Calgary | 1,370,548 | 1,275,577 |
| | Fort McMurray | 962,420 | 848,581 | 6.0.2 | Medical examiner - | | |
| | St. Paul | 963,010 | 942,411 | | Edmonton | 1,541,767 | 1,499,831 |
| | High Level | 233,620 | 222,402 | 6.0.3 | Medical examiner - | | |
| | Hinton | 469,740 | 463,598 | | head office | 1,427,035 | 1,360,946 |
| | Stony Plain | 1,164,760 | 1,179,291 | | | 4,339,350 | 4,136,354 |
| | Sherwood Park | 406,620 | 383,684 | | | | |
| | St. Albert | 965,490 | 952,586 | 7 | Crimes Compensation | | |
| | Fort Saskatchewan | 399,190 | 405,734 | 7.0.1 | Crimes Compensation | | |
| | High Prairie | 614,120 | 580,893 | | Board | 1,585,600 | 1,584,697 |
| | Vermilion | 379,590 | 385,535 | | | | |
| | Camrose | 379,890 | 415,325 | | | | |
| | Leduc | 521,492 | 500,396 | | | | |

Statement No. 2.13.3 (cont)

JUSTICE
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|--|--------------------|--------------------|
| 8 | Correctional Services | | |
| 8.1 | Program Support | | |
| 8.1.1 | Administration | \$ 5,911,900 | \$ 4,986,925 |
| 8.2 | Institutional Services | | |
| 8.2.1 | Edmonton Remand Centre | 13,847,500 | 14,960,575 |
| 8.2.2 | Fort Saskatchewan Correctional Centre | 11,258,400 | 11,295,913 |
| 8.2.3 | Belmont Correctional Centre | 2,754,800 | 2,672,736 |
| 8.2.4 | Calgary Correctional Centre | 8,756,500 | 8,463,610 |
| 8.2.5 | Calgary Remand Centre | 10,492,600 | 10,129,136 |
| 8.2.6 | Bow River Correctional Centre | 1,574,500 | 1,579,490 |
| 8.2.7 | Peace River Correctional Centre | 5,112,800 | 4,991,265 |
| 8.2.9 | Lethbridge Correctional Centre | 7,579,600 | 7,493,868 |
| 8.2.10 | Grande Prairie Young Offender Centre | 1,009,700 | 943,137 |
| 8.2.11 | Grande Cache Correctional Centre | 8,694,800 | 8,307,340 |
| 8.2.12 | Edmonton Young Offender Centre | 6,297,300 | 6,166,967 |
| 8.2.13 | Medicine Hat Remand Centre | 1,951,800 | 1,764,187 |
| 8.2.14 | Strathmore Youth Development Centre | 1,958,200 | 1,753,496 |
| 8.2.15 | Calgary Young Offender Centre | 5,818,500 | 5,542,927 |
| 8.2.17 | Lethbridge Young Offender Centre | 667,600 | 621,480 |
| 8.2.18 | Red Deer Remand Centre | 3,033,100 | 2,921,526 |
| 8.3 | Community Correctional Services | | |
| 8.3.1 | North district | 6,503,900 | 6,743,143 |
| 8.3.2 | South district | 4,401,900 | 4,060,974 |
| 8.3.3 | Young offender services | 1,178,500 | 1,177,623 |
| 8.4 | Purchased Community Services | | |
| 8.4.1 | Community residential centres | 7,991,500 | 7,767,369 |
| 8.4.2 | Native courtworkers | 3,413,000 | 3,252,774 |
| 8.4.3 | Community service contracts | 3,617,900 | 3,001,028 |
| | | <u>123,826,300</u> | <u>120,597,489</u> |

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|---|---------------------------|-----------------------|
| 9 | Law Enforcement | | |
| 9.1 | Program Support | | |
| 9.1.1 | Administration | \$ 1,081,800 | \$ 1,028,840 |
| 9.1.2 | Victims' fund administration | 100,500 | 114,190 |
| 9.2 | Financial Support for Policing | | |
| 9.2.1 | Building subsidy | 150,000 | 150,000 |
| 9.2.2 | Innovative policing subsidy | 180,700 | 163,630 |
| 9.2.3 | Subsidy for intermittent detention of intoxicated persons | 110,000 | 89,870 |
| 9.2.4 | Summer village policing subsidy | 48,000 | 47,000 |
| 9.2.5 | Provincial policing - R.C.M.P. | 79,230,400 | 79,163,970 |
| 9.2.6 | Alberta partnership transfer program - municipal police assistance grant | 33,357,500 | 33,163,500 |
| 9.2.7 | Police phase-in subsidy | 290,300 | 353,770 |
| 9.2.8 | Native policing | 1,911,400 | 2,617,120 |
| 9.3 | Federal Gun Control | | |
| 9.3.1 | Administration | 112,900 | 95,720 |
| 9.3.2 | Payments to municipalities | 235,000 | 316,320 |
| 9.4 | Provincial Security Services | | |
| 9.4.1 | Protection services | 2,288,900 | 2,236,320 |
| 9.4.2 | Court security and prisoner escorts | 6,174,000 | 6,086,220 |
| | | <u>125,271,400</u> | <u>125,626,510</u> |
| 10 | Motor Vehicle Registration and Driver Licensing | | |
| 10.1 | Program Support | | |
| 10.1.1 | Administration | 501,300 | 427,370 |
| 10.2 | Licence Issuing and Driver Testing | | |
| 10.2.1 | System and support services | 10,629,600 | 10,181,470 |
| 10.2.2 | Southern region | 6,233,600 | 5,903,830 |
| 10.2.3 | Northern region | 6,536,400 | 6,853,795 |
| 10.3 | Driver Improvement and Control | | |
| 10.3.1 | Driver Control Board | 607,800 | 588,180 |
| 10.3.2 | Driver education | 662,700 | 699,000 |
| 10.3.3 | Impaired driving initiatives | 607,900 | 474,748 |
| 10.3.4 | Check stop | 320,500 | 258,213 |
| | | <u>26,099,800</u> | <u>25,386,624</u> |
| | Department Total | <u>\$ 465,495,580 (a)</u> | <u>\$ 460,624,551</u> |

(a) Includes \$175,043,080 transferred from Attorney General and \$284,152,500 transferred from Solicitor General, and net of \$4,731,500 transferred to Municipal Affairs.

JUSTICE
REVENUE
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | 1992 |
|--|----------------------|----------------------|
| Payments from Government of Canada: | | |
| Young offenders program | \$ 14,264,023 | \$ 14,813,701 |
| National parole service | 6,959,855 | 6,954,525 |
| Legal aid | 6,455,923 | 6,455,923 |
| Federal inmates program | 5,929,400 | 6,192,942 |
| Native courtworker program | 1,028,723 | 954,100 |
| Other | 1,312,675 | 673,254 |
| | <u>35,950,599</u> | <u>36,044,445</u> |
| Transfers from Government Enterprises: | | |
| Alberta General Insurance Company | — | 400,000 |
| Fees, Permits and Licences: | | |
| Motor vehicle licences: | | |
| Passenger vehicles | 67,682,103 | 63,420,833 |
| Commercial vehicles | 57,449,045 | 58,368,978 |
| Operators | 15,544,189 | 12,504,953 |
| Driver abstracts | 6,258,246 | 5,168,018 |
| Administration fees | 3,301,576 | 3,389,154 |
| Road test fees | 2,191,350 | 2,259,695 |
| Off highway vehicle licences | 1,668,776 | 1,791,108 |
| Reinstatements | 1,468,415 | 1,371,005 |
| Searches | 1,035,328 | 850,727 |
| Dealers licences | 888,490 | 919,320 |
| Personalized plates | 391,079 | 571,868 |
| Other | 502,128 | 503,875 |
| Land titles | 42,691,189 | 40,177,648 |
| Personal property register | 8,692,200 | 9,733,980 |
| Clerks of the Court Act | 6,770,103 | 5,742,617 |
| Public Trustee Act | 2,821,068 | 2,667,136 |
| Sheriffs' Act | 1,772,177 | 1,876,127 |
| Other: | | |
| Firearm | 389,328 | 287,638 |
| Other | 2,068,400 | 2,067,743 |
| | <u>223,585,190</u> | <u>213,672,423</u> |
| Other Revenue: | | |
| Investment income: | | |
| Bank interest | 33,384 | 289,725 |
| Refunds of expenditure: | | |
| Previous years' refunds | 217,535 | 297,646 |
| Salaries and expenses | 18,010 | 32,475 |
| Other | 122,128 | 100,275 |
| Statute fines | 22,473,518 | 21,307,705 |
| Maintenance Enforcement Act | 13,728,597 | 11,574,592 |
| Fines - late payment penalty | 3,663,682 | 3,223,151 |
| Assurance Fund surpluses | 2,541,955 | 2,450,762 |
| Miscellaneous: | | |
| Law enforcement - policing | 1,022,814 | 980,566 |
| Correctional centres | 275,735 | 420,004 |
| Motor Vehicle Accident Claims Fund surpluses | — | 20,000,000 |
| Other | 3,856,220 | 2,240,336 |
| | <u>47,953,578</u> | <u>62,917,237</u> |
| Total revenue | <u>\$307,489,367</u> | <u>\$313,034,105</u> |

The Department of Labour is responsible for the management of programs designed to assure a high degree of safety for the public through standards, inspection, research and education; to encourage the development of effective and responsible relationships between labour and management; all of which will contribute effectively to the attainment of the social and economic goals of Alberta.

Statement No. 2.14.1

LABOUR
STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Vote and Ref. No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|----------------------|--|--------------------------|---------------------------|---------------------|----------------|----------------------|----------------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| 1 | Departmental Support Services | | | | | | | |
| 1.1 | Departmental Support | \$ 3,928,820 | \$ — | \$ — | \$ — | \$ 3,928,820 | \$ 4,108,690 | \$ (179,870) |
| 1.2 | Issues Management | 1,469,700 | — | — | 130,000 | 1,599,700 | 1,700,136 | (100,436) |
| | | <u>5,398,520</u> | <u>—</u> | <u>—</u> | <u>130,000</u> | <u>5,528,520</u> | <u>5,808,826</u> | <u>(280,306)</u> |
| 2 | Work and Safety Standards | 4,080,760 | — | — | — | 4,080,760 | 3,943,735 | 137,025 |
| 3 | Work and Safety Client Services | 17,129,210 | — | — | (130,000) | 16,999,210 | 17,550,658 | (551,448) |
| 4 | Labour Relations Adjudication and Regulation | 1,895,100 | — | — | — | 1,895,100 | 1,819,709 | 75,391 |
| | TOTAL 1993 | <u>\$ 28,503,590 (a)</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ 28,503,590</u> | <u>\$ 29,122,928</u> | <u>\$ (619,338)</u> |
| | TOTAL 1992 | <u>\$ 29,305,297</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ 29,305,297</u> | <u>\$ 28,220,350</u> | <u>\$ 1,084,947</u> |

(a) Net of \$1,575,940 transferred to Community Development and \$9,640,000 transferred to Executive Council.

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.14.2

LABOUR
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Program/Object | Funds Provided | | | | | Expended | Unexpended (Over Expended) |
|--|-------------------|---------------------------|---------------------|--------------|---------------------|---------------|-------------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | |
| Departmental Support Services | | | | | | | |
| Salaries, wages and employee benefits | \$ 3,315,590 | \$ — | \$ — | \$ 130,000 | \$ 3,445,590 | \$ 3,424,721 | \$ 20,869 |
| Supplies and services | 1,757,390 | — | — | — | 1,757,390 | 2,056,017 | (298,627) |
| Grants | — | — | — | — | — | — | — |
| Purchase of capital assets | 273,140 | — | — | — | 273,140 | 276,108 | (2,968) |
| Other | 52,400 | — | — | — | 52,400 | 51,980 | 420 |
| TOTAL 1993 | \$ 5,398,520 | \$ — | \$ — | \$ 130,000 | \$ 5,528,520 | \$ 5,808,826 | \$ (280,306) |
| TOTAL 1992 (a) | \$ 5,436,419 | \$ — | \$ — | \$ — | \$ 5,436,419 | \$ 5,292,034 | \$ 144,385 |
| Work and Safety Standards | | | | | | | |
| Salaries, wages and employee benefits | \$ 3,537,200 | \$ — | \$ — | \$ (140,000) | \$ 3,397,200 | \$ 3,350,371 | \$ 46,829 |
| Supplies and services | 525,560 | — | — | 140,000 | 665,560 | 585,364 | 80,196 |
| Grants | 8,000 | — | — | — | 8,000 | 8,000 | — |
| Purchase of capital assets | 10,000 | — | — | — | 10,000 | — | 10,000 |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 4,080,760 | \$ — | \$ — | \$ — | \$ 4,080,760 | \$ 3,943,735 | \$ 137,025 |
| TOTAL 1992 (a) | \$ 4,541,941 | \$ — | \$ — | \$ — | \$ 4,541,941 | \$ 4,179,055 | \$ 362,886 |
| Work and Safety Client Services | | | | | | | |
| Salaries, wages and employee benefits | \$ 14,969,600 | \$ — | \$ — | \$ (475,000) | \$ 14,494,600 | \$ 14,484,879 | \$ 9,721 |
| Supplies and services | 2,005,470 | — | — | 412,993 | 2,418,463 | 2,983,461 | (564,998) |
| Grants | 4,350 | — | — | — | 4,350 | 1,000 | 3,350 |
| Purchase of capital assets | 149,790 | — | — | (67,993) | 81,797 | 81,318 | 479 |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 17,129,210 | \$ — | \$ — | \$ (130,000) | \$ 16,999,210 | \$ 17,550,658 | \$ (551,448) |
| TOTAL 1992 (a) | \$ 17,431,310 | \$ — | \$ — | \$ — | \$ 17,431,310 | \$ 16,965,711 | \$ 465,599 |
| Labour Relations Adjudication and Regulation | | | | | | | |
| Salaries, wages and employee benefits | \$ 1,356,620 | \$ — | \$ — | \$ — | \$ 1,356,620 | \$ 1,305,312 | \$ 51,308 |
| Supplies and services | 487,980 | — | — | — | 487,980 | 465,218 | 22,762 |
| Grants | 500 | — | — | — | 500 | 500 | — |
| Purchase of capital assets | 50,000 | — | — | — | 50,000 | 48,679 | 1,321 |
| Other | — | — | — | — | — | — | — |
| TOTAL 1993 | \$ 1,895,100 | \$ — | \$ — | \$ — | \$ 1,895,100 | \$ 1,819,709 | \$ 75,391 |
| TOTAL 1992 (a) | \$ 1,895,627 | \$ — | \$ — | \$ — | \$ 1,895,627 | \$ 1,783,550 | \$ 112,077 |
| Department Total 1993 | \$ 28,503,590 (b) | \$ — | \$ — | \$ — | \$ 28,503,590 | \$ 29,122,928 | \$ (619,338) |
| Department Total 1992 | \$ 29,305,297 | \$ — | \$ — | \$ — | \$ 29,305,297 | \$ 28,220,350 | \$ 1,084,947 |

The 1992 figures have been restated where necessary to conform to the 1993 presentation.

(b) Net of \$1,575,940 transferred to Community Development and \$9,640,000 transferred to Executive Council.

LABOUR
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|--|--------------------------|----------------------|
| 1 | Departmental Support Services | | |
| 1.1 | Departmental Support | | |
| 1.1.1 | Minister's office | \$ 285,610 | \$ 289,311 |
| 1.1.2 | Executive management | 491,660 | 440,475 |
| 1.1.3 | Human resource services | 336,070 | 557,662 |
| 1.1.4 | Finance and administration | 1,546,480 | 1,584,570 |
| 1.1.5 | Systems | 1,269,000 | 1,236,672 |
| 1.2 | Issues Management | | |
| 1.2.1 | Issues management group | 1,469,700 | 1,700,136 |
| | | <u>5,398,520</u> | <u>5,808,826</u> |
| 2 | Work and Safety Standards | | |
| 2.0.1 | Divisional support | 197,830 | 157,448 |
| 2.0.2 | Pensions | 425,710 | 368,174 |
| 2.0.3 | Work standards | 263,350 | 361,732 |
| 2.0.4 | Safety standards | 3,193,870 | 3,056,381 |
| | | <u>4,080,760</u> | <u>3,943,735</u> |
| 3 | Work and Safety Client Services | | |
| 3.0.1 | Divisional support | 156,430 | 197,811 |
| 3.0.2 | Southern region | 5,699,280 | 5,186,175 |
| 3.0.3 | Central region | 2,089,970 | 2,288,061 |
| 3.0.4 | North-central region | 5,359,290 | 6,002,937 |
| 3.0.5 | North-west region | 1,366,450 | 1,284,075 |
| 3.0.6 | Mediation | 928,350 | 801,697 |
| 3.0.7 | Fire commissioner | 1,529,440 | 1,789,902 |
| | | <u>17,129,210</u> | <u>17,550,658</u> |
| 4 | Labour Relations Adjudication and Regulation | | |
| 4.0.1 | Labour Relations Board | 1,895,100 | 1,819,709 |
| | Department Total | <u>\$ 28,503,590 (a)</u> | <u>\$ 29,122,928</u> |

(a) Net of \$1,575,940 transferred to Community Development and \$9,640,000 transferred to Executive Council.

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.14.4

LABOUR
REVENUE
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|----------------------------------|--------------------|--------------------|
| Fees, Permits and Licences: | | |
| Boilers and Pressure Vessels Act | \$2,803,151 | \$2,799,648 |
| Electrical Protection Act | 2,841,963 | 2,404,209 |
| Plumbing and gas | 1,725,298 | — |
| Other | <u>2,390,436</u> | <u>2,468,356</u> |
| | <u>9,760,848</u> | <u>7,672,213</u> |
| Other Revenue: | | |
| Refunds of expenditure | 30,387 | 1,486 |
| Miscellaneous | <u>57,098</u> | <u>32,791</u> |
| | <u>87,485</u> | <u>34,277</u> |
| Total revenue | <u>\$9,848,333</u> | <u>\$7,706,490</u> |

The Department of Municipal Affairs is responsible for the legislation covering the administration of all types of municipalities, and the coordination and implementation of programs related to housing and native affairs. Municipal officers are assisted in the conduct of local affairs, planning and assessment services. Assistance is given in the business management and efficient administration of municipal divisions.

Statement No. 2.15.1

MUNICIPAL AFFAIRS
STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Vote and Ref. No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|----------------------|--|----------------|---------------------------|---------------------|--------------|---------------------|---------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| VOTED APPROPRIATIONS | | | | | | | | |
| 1 | Departmental Support Services | \$ 15,168,200 | \$ — | \$ — | \$ (290,600) | \$ 14,877,600 | \$ 14,295,928 | \$ 581,672 |
| 2 | Financial Support for Municipal Programs | | | | | | | |
| 2.1 | Alberta Partnership Transfer Program | 113,049,700 | — | — | — | 113,049,700 | 112,908,114 | 141,586 |
| 2.2 | Municipal Debenture Interest Rebate Program | 44,281,800 | — | — | — | 44,281,800 | 44,075,442 | 206,358 |
| 2.4 | Senior Citizen Accommodation Municipal Tax Grant | 1,200,000 | — | — | — | 1,200,000 | 1,155,554 | 44,446 |
| 2.5 | Transitional Financial Assistance | 1,000,000 | — | — | — | 1,000,000 | 1,000,000 | — |
| | | 159,531,500 | — | — | — | 159,531,500 | 159,139,110 | 392,390 |
| 3 | Alberta Property Tax Reduction Plan - Rebates to Individuals | | | | | | | |
| 3.1 | Program Support | 720,600 | — | — | 35,000 | 755,600 | 691,636 | 63,964 |
| 3.2 | Senior Citizen Renters Assistance | 51,799,600 | — | — | 800,000 | 52,599,600 | 51,565,830 | 1,033,770 |
| 3.3 | Property Owner Tax Rebate | 73,884,200 | — | — | 1,500,000 | 75,384,200 | 74,532,452 | 851,748 |
| | | 126,404,400 | — | — | 2,335,000 | 128,739,400 | 126,789,918 | 1,949,482 |
| 4 | Support to Community Planning Services | | | | | | | |
| 4.1 | Grant to Alberta Planning Fund | 6,292,500 | — | — | — | 6,292,500 | 6,292,500 | — |
| 4.2 | Coordination and Administration of Community Planning | 3,735,200 | — | — | (60,200) | 3,675,000 | 3,457,501 | 217,499 |
| | | 10,027,700 | — | — | (60,200) | 9,967,500 | 9,750,001 | 217,499 |
| 5 | Administrative and Technical Support to Municipalities | | | | | | | |
| 5.1 | Program Support | 478,000 | — | — | 32,600 | 510,600 | 488,500 | 22,100 |
| 5.2 | Administrative Assistance to Local Authorities | 3,160,100 | — | — | (329,000) | 2,831,100 | 2,686,932 | 144,168 |
| 5.3 | Administration of Improvement Districts | 2,570,600 | — | — | (257,800) | 2,312,800 | 2,133,733 | 179,067 |
| 5.4 | Administration of Special Areas | 72,000 | — | — | — | 72,000 | 68,733 | 3,267 |
| 5.5 | Assessment Services | 13,137,100 | — | — | 602,700 | 13,739,800 | 13,734,739 | 5,061 |
| | | 19,417,800 | — | — | 48,500 | 19,466,300 | 19,112,637 | 353,663 |
| 6 | Regulatory Boards | 1,970,400 | — | — | 743,300 | 2,713,700 | 2,117,615 | 596,085 |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.15.1 (cont'd)

MUNICIPAL AFFAIRS
STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Vote and Ref. No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|--------------------------|--|---------------------------|---------------------------|----------------------|---------------------|-----------------------|-----------------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| 7 | Administration of Housing Programs | | | | | | | |
| 7.1 | Program Support | \$ 2,839,700 | \$ — | \$ — | \$ (715,850) | \$ 2,123,850 | \$ 2,242,687 | \$ (118,837) |
| 7.2 | Program Delivery - Southern Alberta | 11,080,700 | — | — | (1,398,045) | 9,682,655 | 9,148,603 | 534,052 |
| 7.3 | Program Delivery - Northern Alberta | 14,981,500 | — | — | (2,590,632) | 12,390,868 | 12,632,822 | (241,954) |
| 7.4 | Financial Assistance for Housing | 48,356,000 | — | — | (16,591,068) | 31,764,932 | 31,577,630 | 187,302 |
| | | <u>77,257,900</u> | <u>—</u> | <u>—</u> | <u>(21,295,595)</u> | <u>55,962,305</u> | <u>55,601,742</u> | <u>360,563</u> |
| 8 | Housing and Mortgage Assistance for Albertans | 160,780,405 | — | — | 18,519,595 | 179,300,000 | 163,946,743 | 15,353,257 |
| | | <u>570,558,305</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>570,558,305</u> | <u>550,753,694</u> | <u>19,804,611</u> |
| STATUTORY APPROPRIATIONS | | | | | | | | |
| | Alberta Local Employment Transfer Act | 200,000,000 | — | — | — | 200,000,000 | 199,814,293 | 185,707 |
| | TOTAL 1993 | <u>\$ 770,558,305 (b)</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ 770,558,305</u> | <u>\$ 750,567,987</u> | <u>\$ 19,990,318</u> |
| | TOTAL 1992 (a) | <u>\$ 588,610,200</u> | <u>\$ —</u> | <u>\$ 54,000,000</u> | <u>\$ —</u> | <u>\$ 642,610,200</u> | <u>\$ 611,798,385</u> | <u>\$ 30,811,815</u> |

(a) The 1992 figures have been restated where necessary to conform to the 1993 presentation.

(b) Includes \$4,731,500 transferred from Solicitor General, net of \$4,731,500 transferred to Family and Social Services.

Statement No. 2.15.2

MUNICIPAL AFFAIRS
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Vote | Program/Object | Funds Provided | | | | | | Unexpended (Over Expended) |
|----------------------|---|----------------|---------------------------|---------------------|--------------|---------------------|----------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | Expended | |
| VOTED APPROPRIATIONS | | | | | | | | |
| 1 | Departmental Support Services | | | | | | | |
| | Salaries, wages and employee benefits | \$ 10,407,200 | \$ — | \$ — | \$ 650,000 | \$ 11,057,200 | \$ 9,964,915 | \$ 1,092,285 |
| | Supplies and services | 3,751,500 | — | — | (916,000) | 2,835,500 | 3,370,912 | (535,412) |
| | Grants | 162,600 | — | — | — | 162,600 | 148,723 | 13,877 |
| | Purchase of capital assets | 769,900 | — | — | — | 769,900 | 759,638 | 10,262 |
| | Other | 77,000 | — | — | (24,600) | 52,400 | 51,740 | 660 |
| | TOTAL 1993 | \$ 15,168,200 | \$ — | \$ — | \$ (290,600) | \$ 14,877,600 | \$ 14,295,928 | \$ 581,672 |
| | TOTAL 1992 (a) | \$ 15,040,000 | \$ — | \$ — | \$ — | \$ 15,040,000 | \$ 13,175,882 | \$ 1,864,118 |
| 2 | Financial Support for Municipal Programs | | | | | | | |
| | Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Supplies and services | — | — | — | — | — | — | — |
| | Grants | 159,531,500 | — | — | — | 159,531,500 | 159,139,110 | 392,390 |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 159,531,500 | \$ — | \$ — | \$ — | \$ 159,531,500 | \$ 159,139,110 | \$ 392,390 |
| | TOTAL 1992 | \$ 219,782,100 | \$ — | \$ — | \$ — | \$ 219,782,100 | \$ 219,484,826 | \$ 297,274 |
| 3 | Alberta Property Tax Reduction Plan - Rebates to Individuals | | | | | | | |
| | Salaries, wages and employee benefits | \$ 649,600 | \$ — | \$ — | \$ (30,000) | \$ 619,600 | \$ 606,865 | \$ 12,735 |
| | Supplies and services | 641,600 | — | — | 65,000 | 706,600 | 636,521 | 70,079 |
| | Grants | 125,113,200 | — | — | 2,300,000 | 127,413,200 | 125,546,532 | 1,866,668 |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 126,404,400 | \$ — | \$ — | \$ 2,335,000 | \$ 128,739,400 | \$ 126,789,918 | \$ 1,949,482 |
| | TOTAL 1992 | \$ 122,369,200 | \$ — | \$ 3,000,000 | \$ — | \$ 125,369,200 | \$ 123,635,459 | \$ 1,733,741 |
| 4 | Support to Community Planning Services | | | | | | | |
| | Salaries, wages and employee benefits | \$ 3,316,800 | \$ — | \$ — | \$ (229,700) | \$ 3,087,100 | \$ 2,844,132 | \$ 242,968 |
| | Supplies and services | 418,400 | — | — | 169,500 | 587,900 | 613,369 | (25,469) |
| | Grants | 6,292,500 | — | — | — | 6,292,500 | 6,292,500 | — |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 10,027,700 | \$ — | \$ — | \$ (60,200) | \$ 9,967,500 | \$ 9,750,001 | \$ 217,499 |
| | TOTAL 1992 | \$ 9,785,400 | \$ — | \$ — | \$ — | \$ 9,785,400 | \$ 9,062,526 | \$ 722,874 |
| 5 | Administrative and Technical Support to Municipalities | | | | | | | |
| | Salaries, wages and employee benefits | \$ 16,105,700 | \$ — | \$ — | \$ 556,400 | \$ 16,662,100 | \$ 15,299,192 | \$ 1,362,908 |
| | Supplies and services | 2,523,000 | — | — | (637,900) | 1,885,100 | 2,899,554 | (1,014,454) |
| | Grants | 741,600 | — | — | 130,000 | 871,600 | 871,226 | 374 |
| | Purchase of capital assets | 27,500 | — | — | — | 27,500 | 27,456 | 44 |
| | Other | 20,000 | — | — | — | 20,000 | 15,209 | 4,791 |
| | TOTAL 1993 | \$ 19,417,800 | \$ — | \$ — | \$ 48,500 | \$ 19,466,300 | \$ 19,112,637 | \$ 353,663 |
| | TOTAL 1992 (a) | \$ 18,915,400 | \$ — | \$ — | \$ — | \$ 18,915,400 | \$ 17,954,377 | \$ 961,023 |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.15.2 (cont'd)

MUNICIPAL AFFAIRS
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| | Funds Provided | | | | | | | |
|---|--------------------|------------------------|------------------|-----------------|------------------|----------------|----------------------------|--|
| Program/Object | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | Expended | Unexpended (Over Expended) | |
| Regulatory Boards | | | | | | | | |
| Salaries, wages and employee benefits | \$ 1,559,200 | \$ — | \$ — | \$ 708,300 | \$ 2,267,500 | \$ 1,526,391 | \$ 741,109 | |
| Supplies and services | 411,200 | — | — | 35,000 | 446,200 | 591,224 | (145,024) | |
| Grants | — | — | — | — | — | — | — | |
| Purchase of capital assets | — | — | — | — | — | — | — | |
| Other | — | — | — | — | — | — | — | |
| TOTAL 1993 | \$ 1,970,400 | \$ — | \$ — | \$ 743,300 | \$ 2,713,700 | \$ 2,117,615 | \$ 596,085 | |
| TOTAL 1992 | \$ 1,988,200 | \$ — | \$ — | \$ — | \$ 1,988,200 | \$ 1,858,612 | \$ 129,588 | |
| Administration of Housing Programs | | | | | | | | |
| Salaries, wages and employee benefits | \$ 18,056,800 | \$ — | \$ — | \$ (915,300) | \$ 17,141,500 | \$ 16,606,156 | \$ 535,344 | |
| Supplies and services | 9,126,400 | — | — | (3,495,827) | 5,630,573 | 6,084,978 | (454,405) | |
| Grants | 48,360,000 | — | — | (16,521,068) | 31,838,932 | 31,658,629 | 180,303 | |
| Purchase of capital assets | 1,714,700 | — | — | (363,400) | 1,351,300 | 1,251,979 | 99,321 | |
| Other | — | — | — | — | — | — | — | |
| TOTAL 1993 | \$ 77,257,900 | \$ — | \$ — | \$ (21,295,595) | \$ 55,962,305 | \$ 55,601,742 | \$ 360,563 | |
| TOTAL 1992 (a) | \$ 89,289,700 | \$ — | \$ — | \$ — | \$ 89,289,700 | \$ 67,460,946 | \$ 21,821,943 | |
| Housing and Mortgage Assistance for Albertans | | | | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | |
| Supplies and services | — | — | — | — | — | — | — | |
| Grants | 160,780,405 | — | — | 18,519,595 | 179,300,000 | 163,946,743 | 15,353,257 | |
| Purchase of capital assets | — | — | — | — | — | — | — | |
| Other | — | — | — | — | — | — | — | |
| TOTAL 1993 | \$ 160,780,405 | \$ — | \$ — | \$ 18,519,595 | \$ 179,300,000 | \$ 163,946,743 | \$ 15,353,257 | |
| TOTAL 1992 (a) | \$ 111,440,200 | \$ — | \$ 51,000,000 | \$ — | \$ 162,440,200 | \$ 159,165,757 | \$ 3,281,254 | |
| Total Voted 1993 | \$ 570,558,305 | \$ — | \$ — | \$ — | \$ 570,558,305 | \$ 550,753,694 | 19,804,611 | |
| Total Voted 1992 (a) | \$ 588,610,200 | \$ — | \$ — | \$ — | \$ 642,610,200 | \$ 611,798,385 | \$ 30,811,815 | |
| STATUTORY APPROPRIATIONS | | | | | | | | |
| Alberta Local Employment Transfer Act | | | | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | |
| Supplies and services | — | — | — | — | — | — | — | |
| Grants | 200,000,000 | — | — | — | 200,000,000 | 199,814,293 | 185,707 | |
| Purchase of capital assets | — | — | — | — | — | — | — | |
| Other | — | — | — | — | — | — | — | |
| Total Statutory 1993 | \$ 200,000,000 | \$ — | \$ — | \$ — | \$ 200,000,000 | \$ 199,814,293 | \$ 185,707 | |
| Total Statutory 1992 | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | |
| Department Total 1993 | \$ 770,558,305 (b) | \$ — | \$ — | \$ — | \$ 770,558,305 | \$ 750,567,987 | \$ 19,990,318 | |
| Department Total 1992 (a) | \$ 588,610,200 | \$ — | \$ 54,000,000 | \$ — | \$ 642,610,200 | \$ 611,798,385 | \$ 30,811,815 | |

a) The 1992 figures have been restated where necessary to conform to the 1993 presentation.

b) Includes \$4,731,500 transferred from Solicitor General, net of \$4,731,500 transferred to Family and Social Services.

Statement No. 2.15.

MUNICIPAL AFFAIRS
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|-----------------------------|--|--------------------|--------------------|
| VOTED APPROPRIATIONS | | | |
| 1 | Departmental Support Services | | |
| 1.0.1 | Minister's office | \$ 280,300 | \$ 285,614 |
| 1.0.2 | Deputy minister's office | 567,800 | 410,956 |
| 1.0.3 | Finance and administrative services | 14,320,100 | 13,599,358 |
| | | <u>15,168,200</u> | <u>14,295,928</u> |
| 2 | Financial Support for Municipal Programs | | |
| 2.1 | Alberta Partnership Transfer Program | | |
| 2.1.1 | Municipal assistance grants | 113,049,700 | 112,908,114 |
| 2.2 | Municipal Debenture Interest Rebate Program | | |
| 2.2.1 | Interest rebates | 44,281,800 | 44,075,442 |
| 2.4 | Senior Citizen Accommodation Municipal Tax Grant | | |
| 2.4.1 | Grants to municipalities | 1,200,000 | 1,155,554 |
| 2.5 | Transitional Financial Assistance | | |
| 2.5.2 | Town of Banff transitional grant | 1,000,000 | 1,000,000 |
| | | <u>159,531,500</u> | <u>159,139,110</u> |
| 3 | Alberta Property Tax Reduction Plan - Rebates to Individuals | | |
| 3.1 | Program Support | | |
| 3.1.1 | Grants administration branch | 720,600 | 691,636 |
| 3.2 | Senior Citizen Renters Assistance | | |
| 3.2.1 | Rebates to senior citizens | 51,799,600 | 51,565,830 |
| 3.3 | Property Owner Tax Rebate | | |
| 3.3.1 | Property tax reduction grants | 99,600 | 103,198 |
| 3.3.2 | Minimum benefit claims | 73,784,600 | 74,429,254 |
| | | <u>126,404,400</u> | <u>126,789,918</u> |
| 4 | Support to Community Planning Services | | |
| 4.1 | Grant to Alberta Planning Fund | | |
| 4.1.1 | Alberta Planning Fund grant | 6,292,500 | 6,292,500 |
| 4.2 | Coordination and Administration of Community Planning | | |
| 4.2.1 | Planning research and development | 1,017,200 | 807,888 |
| 4.2.2 | Planning branch | 1,928,300 | 1,757,997 |
| 4.2.3 | Planning support | 789,700 | 891,616 |
| | | <u>10,027,700</u> | <u>9,750,001</u> |

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|--|-------------------|-------------------|
| 5 | Administrative and Technical Support to Municipalities | | |
| 5.1 | Program Support | | |
| 5.1.1 | Property tax branch | \$ 478,000 | \$ 488,500 |
| 5.2 | Administrative Assistance to Local Authorities | | |
| 5.2.1 | Municipal advisory services | 566,100 | 526,092 |
| 5.2.2 | Policy research and financial services | 861,800 | 665,242 |
| 5.2.3 | Support services | 1,353,500 | 1,193,195 |
| 5.2.4 | Financial support to local authorities | 378,700 | 302,403 |
| 5.3 | Administration of Improvement Districts | | |
| 5.3.1 | Improvement District administration branch | 2,570,600 | 2,133,733 |
| 5.4 | Administration of Special Areas | | |
| 5.4.1 | Special Areas Board | 72,000 | 68,733 |
| 5.5 | Assessment Services | | |
| 5.5.1 | Assessment operations | 10,953,200 | 11,506,780 |
| 5.5.2 | Assessment standards | 1,275,100 | 1,187,935 |
| 5.5.3 | Assessment inspection | 908,800 | 1,040,024 |
| | | <u>19,417,800</u> | <u>19,112,637</u> |
| 6 | Regulatory Boards | | |
| 6.0.1 | Assessment Appeal Board | 485,600 | 585,339 |
| 6.0.2 | Local Authorities Board | 575,500 | 506,790 |
| 6.0.3 | Alberta Planning Board | 706,100 | 780,929 |
| 6.0.4 | Assessment Equalization Board | 203,200 | 244,557 |
| | | <u>1,970,400</u> | <u>2,117,615</u> |
| 7 | Administration of Housing Programs | | |
| 7.1 | Program Support | | |
| 7.1.1 | Policy and planning | 2,012,200 | 1,580,814 |
| 7.1.2 | Assistant deputy ministers | 827,500 | 661,873 |
| 7.2 | Program Delivery - Southern Alberta | | |
| 7.2.1 | Calgary region | 2,059,400 | 1,683,075 |
| 7.2.2 | Red Deer district | 614,800 | 692,294 |
| 7.2.3 | Calgary district | 1,284,500 | 1,299,202 |
| 7.2.4 | Lethbridge district | 604,000 | 492,490 |
| 7.2.5 | Grants and technical support | 6,518,000 | 4,981,542 |
| 7.3 | Program Delivery - Northern Alberta | | |
| 7.3.1 | Grande Prairie region | 1,831,800 | 1,632,890 |
| 7.3.2 | Grande Prairie district | 879,900 | 656,866 |
| 7.3.3 | High Level district | 753,800 | 469,070 |
| 7.3.4 | High Prairie district | 1,298,700 | 1,251,194 |
| 7.3.5 | Peace River district | 1,026,300 | 634,024 |
| 7.3.6 | Slave Lake district | 1,273,200 | 1,159,987 |
| 7.3.7 | Edmonton region | 2,306,600 | 2,297,743 |
| 7.3.8 | St. Paul district | 1,383,300 | 876,143 |
| 7.3.9 | Edmonton district | 1,794,700 | 1,567,564 |
| 7.3.10 | Edson district | 634,900 | 599,702 |
| 7.3.11 | Fort McMurray district | 754,200 | 693,481 |
| 7.3.12 | Lac La Biche district | 1,044,100 | 794,158 |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.15.3 (cont'd)

MUNICIPAL AFFAIRS
STATEMENT OF EXPENDITURE
BY ELEMENT

| Note and Ref. No. | Program/Element | Estimates | Expended |
|--------------------------|--|---------------------------|-----------------------|
| 7.4 | Financial Assistance for Housing | | |
| 7.4.1 | Housing registries | \$ 500,000 | \$ 500,000 |
| 7.4.2 | Innovative housing grants | 400,000 | 392,165 |
| 7.4.3 | Home adaptation program | 2,500,000 | 1,359,726 |
| 7.4.4 | Senior citizens' unique home program | 960,000 | 966,215 |
| 7.4.5 | Seniors' independent living program | 24,300,000 | 15,406,460 |
| 7.4.6 | Seniors' emergency medic alert program | 1,200,000 | 419,913 |
| 7.4.8 | Rural home assistance program | 2,421,000 | 2,010,033 |
| 7.4.9 | Alberta family first-home program | 15,100,000 | 9,808,707 |
| 7.4.10 | Seniors' home improvement program | 975,000 | 714,411 |
| | | <u>77,257,900</u> | <u>55,601,742</u> |
| 8 | Housing and Mortgage Assistance for Albertans | | |
| 8.0.1 | Alberta Mortgage and Housing Corporation | 160,780,405 | 163,946,743 |
| | | <u>570,558,305</u> | <u>550,753,694</u> |
| STATUTORY APPROPRIATIONS | | | |
| | Alberta Local Employment Transfer Act | 200,000,000 | 199,814,293 |
| | Department Total | <u>\$ 770,558,305 (a)</u> | <u>\$ 750,567,987</u> |

(a) Includes \$4,731,500 transferred from Solicitor General, net of \$4,731,500 transferred to Family and Social Services.

MUNICIPAL AFFAIRS
 REVENUE
 FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|---|--------------------|--------------------|
| Fees, Permits and Licences: | | |
| Local Authorities Board | \$ 292,123 | \$ 304,575 |
| Other | 370,285 | 640,833 |
| | <u>662,408</u> | <u>945,408</u> |
| Other Revenue: | | |
| Refunds of expenditure: | | |
| Assessments | 4,343,755 | 3,308,961 |
| Administration of special areas and improvement districts | 779,186 | 547,424 |
| Previous years' refunds | 466,703 | 512,505 |
| Other | (772,939) | 95,228 |
| Sales of assets | 213,912 | 231,154 |
| Miscellaneous: | | |
| Rentals | 1,288,294 | 1,426,673 |
| Other | (71,543) | (759) |
| | <u>6,247,368</u> | <u>6,121,186</u> |
| Total revenue | <u>\$6,909,776</u> | <u>\$7,066,594</u> |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

The Department of Public Works, Supply and Services is responsible for the coordination and the implementation of the policies and programs of the Government of Alberta in matters pertaining to the provision of general purpose accommodation (whether by construction, purchase or lease); for project management assistance for the design and construction of hospitals, nursing homes and major surface water development projects; for the operation and maintenance of government space; and, for land acquisitions, transportation services, central purchasing and supply, information and telecommunications services for government departments and various boards, agencies and commissions. In addition, the Department is responsible for the funding of major exhibitions and fairs through the issuance of capital grants, and for the administration of the Interprovincial Lottery Act. The Alberta Gaming Commission regulates all gaming activity in the Province involving bingos, casinos,affles and pull-tickets. The Alberta Racing Commission controls and regulates horse racing in the Province.

Statement No. 2.16.1

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Note and Ref. No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|-----------------------------|-------------------------------|----------------|---------------------------|---------------------|-------------|---------------------|---------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| VOTED APPROPRIATIONS | | | | | | | | |
| Departmental Support | | | | | | | | |
| | Services | \$ 11,400,000 | \$ — | \$ — | \$ — | \$ 11,400,000 | \$ 11,242,194 | \$ 157,806 |
| Land Assembly | | | | | | | | |
| 1 | Administrative Support | 1,900,000 | — | — | — | 1,900,000 | 1,627,504 | 272,496 |
| 2 | Culture and | | | | | | | |
| | Multiculturalism | 100,000 | — | — | — | 100,000 | 81,514 | 18,486 |
| 3 | Environment | 2,920,000 | — | — | — | 2,920,000 | 1,518,722 | 1,401,278 |
| 4 | Forestry, Lands and | | | | | | | |
| | Wildlife | 1,080,000 | — | — | — | 1,080,000 | 645,470 | 434,530 |
| | | 6,000,000 | — | — | — | 6,000,000 | 3,873,210 | 2,126,790 |
| Management of Properties | | | | | | | | |
| 1 | Administrative Support | 285,000 | — | — | 100,000 | 385,000 | 303,635 | 81,365 |
| 2 | Accommodation Planning | 14,400,000 | — | — | (600,000) | 13,800,000 | 9,381,272 | 4,418,728 |
| 3 | Realty | 144,250,000 | — | — | (1,500,000) | 142,750,000 | 137,234,420 | 5,515,580 |
| 4 | Telecommunications | 49,930,000 | — | — | — | 49,930,000 | 45,216,207 | 4,713,793 |
| 5 | Property Management | 91,470,000 | — | — | 2,000,000 | 93,470,000 | 92,705,113 | 764,887 |
| 6 | Contract Management | 29,265,000 | — | — | — | 29,265,000 | 27,912,670 | 1,352,330 |
| | | 329,600,000 | — | — | — | 329,600,000 | 312,753,317 | 16,846,683 |
| Planning and Implementation | | | | | | | | |
| of Construction Projects | | | | | | | | |
| 1 | Administrative Support | 19,950,000 | — | — | (560,000) | 19,390,000 | 19,311,062 | 78,938 |
| 2 | Advanced Education | 1,080,000 | — | — | — | 1,080,000 | 400,724 | 679,276 |
| 3 | Agriculture | 150,000 | — | — | — | 150,000 | 86,794 | 63,206 |
| 4 | Attorney General | 625,000 | — | — | — | 625,000 | 386,790 | 238,210 |
| 5 | Culture and Multiculturalism | 530,000 | — | — | — | 530,000 | 358,280 | 171,720 |
| 6 | Education | 575,000 | — | — | — | 575,000 | 527,893 | 47,107 |
| 7 | Forestry, Lands and | | | | | | | |
| | Wildlife | 4,010,000 | — | — | — | 4,010,000 | 3,642,511 | 367,489 |
| 8 | Environment | 710,000 | — | — | — | 710,000 | 548,315 | 161,685 |
| 9 | Executive Council | 1,825,000 | — | — | 300,000 | 2,125,000 | 1,981,170 | 143,830 |
| 11 | Labour | 500,000 | — | — | — | 500,000 | 458,698 | 41,302 |
| 12 | Career Development and | | | | | | | |
| | Employment | 2,600,000 | — | — | — | 2,600,000 | 2,292,499 | 307,501 |
| 13 | Multi-Use Facilities (PWSS) | 14,025,000 | — | — | — | 14,025,000 | 12,956,404 | 1,068,596 |
| 15 | Family and Social | | | | | | | |
| | Services | 795,000 | — | — | — | 795,000 | 349,188 | 445,812 |
| 16 | Solicitor General | 14,555,000 | — | — | (295,000) | 14,260,000 | 9,926,972 | 4,333,028 |
| 17 | Tourism, Parks and Recreation | 980,000 | — | — | 270,000 | 1,250,000 | 1,159,149 | 90,851 |
| 18 | Transportation and | | | | | | | |
| | Utilities | 905,000 | — | — | — | 905,000 | 897,820 | 7,180 |
| 20 | Multi-Departmental Services | 63,250,000 | — | — | (700,000) | 62,550,000 | 55,815,731 | 6,734,269 |
| 21 | Technology, Research and | | | | | | | |
| | Telecommunications | 635,000 | — | — | — | 635,000 | 404,140 | 230,860 |
| | | 127,700,000 | — | — | (985,000) | 126,715,000 | 111,504,140 | 15,210,860 |

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Vote and Ref. No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|--------------------------|---|-----------------------|---------------------------|---------------------|------------------------|-----------------------|-----------------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| 5 | Central Services and Acquisition of Supplies | | | | | | | |
| 5.1 | Administrative Support | \$ 350,000 | \$ — | \$ — | \$ 20,000 | \$ 370,000 | \$ 347,978 | \$ 22,022 |
| 5.2 | Procurement | 3,950,000 | — | — | (150,000) | 3,800,000 | 3,694,776 | 105,224 |
| 5.3 | Information Technology Management | 3,620,000 | — | — | (70,000) | 3,550,000 | 3,452,927 | 97,073 |
| 5.4 | Supply Operations | 2,230,000 | — | — | — | 2,230,000 | 2,205,451 | 24,549 |
| 5.5 | Government Transportation | 9,550,000 | — | — | 200,000 | 9,750,000 | 9,830,906 | (80,906) |
| | | <u>19,700,000</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>19,700,000</u> | <u>19,532,038</u> | <u>167,962</u> |
| 6 | Control and Development of Horse Racing | <u>7,580,000</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>7,580,000</u> | <u>7,580,000</u> | <u>—</u> |
| 7 | Lotteries and Financial Assistance to Major Exhibitions and Fairs | | | | | | | |
| 7.1 | Program Support | 265,000 | — | — | — | 265,000 | 212,791 | 52,209 |
| 7.2 | Financial Assistance to Major Exhibitions and Fairs | 2,905,000 | — | — | — | 2,905,000 | 2,370,706 | 534,294 |
| | | <u>3,170,000</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>3,170,000</u> | <u>2,583,497</u> | <u>586,503</u> |
| 8 | Gaming Policy, Licensing and Control | | | | | | | |
| 8.1 | Gaming Policy and Licensing | 425,000 | — | — | 30,000 | 455,000 | 449,633 | 5,367 |
| 8.2 | Gaming Control | 3,125,000 | — | — | (30,000) | 3,095,000 | 3,080,605 | 14,395 |
| | | <u>3,550,000</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>3,550,000</u> | <u>3,530,238</u> | <u>19,762</u> |
| | | <u>508,700,000</u> | <u>—</u> | <u>—</u> | <u>(985,000)</u> | <u>507,715,000</u> | <u>472,598,634</u> | <u>35,116,366</u> |
| STATUTORY APPROPRIATIONS | | | | | | | | |
| | Department of Public Works, Supply and Services Act | — | — | — | — | — | 16,173,762 | (16,173,762) |
| | Public Works, Supply and Services Revolving Fund | 2,809,370 | — | — | — | 2,809,370 | (7,706,741) | 10,516,111 |
| | | <u>2,809,370</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>2,809,370</u> | <u>8,467,021</u> | <u>(5,657,651)</u> |
| | TOTAL 1993 | <u>\$ 511,509,370</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ (985,000)(b)</u> | <u>\$ 510,524,370</u> | <u>\$ 481,065,655</u> | <u>\$ 29,458,715</u> |
| | TOTAL 1992 (a) | <u>\$ 536,177,200</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ 536,177,200</u> | <u>\$ 508,985,037</u> | <u>\$ 27,192,163</u> |

(a) The 1992 figures have been restated where necessary to conform to the 1993 presentation.

(b) Transferred to Executive Council.

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.16.2

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Program/Object | Funds Provided | | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|--|----------------|------------------------|------------------|--------------|----------------|------------------|---------------|----------------------------|
| | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | | |
| VOTED APPROPRIATIONS | | | | | | | | |
| Departmental Support Services | | | | | | | | |
| Salaries, wages and employee benefits | \$ 9,212,000 | \$ — | \$ — | \$ (200,000) | \$ 9,012,000 | \$ 8,785,713 | \$ 226,287 | |
| Supplies and services | 1,889,000 | — | — | 200,000 | 2,089,000 | 2,170,923 | (81,923) | |
| Grants | — | — | — | — | — | — | — | |
| Purchase of capital assets | 246,600 | — | — | — | 246,600 | 233,818 | 12,782 | |
| Other | 52,400 | — | — | — | 52,400 | 51,740 | 660 | |
| TOTAL 1993 | \$ 11,400,000 | \$ — | \$ — | \$ — | \$ 11,400,000 | \$ 11,242,194 | \$ 157,806 | |
| TOTAL 1992 (a) | \$ 11,129,500 | \$ — | \$ — | \$ — | \$ 11,129,500 | \$ 10,482,419 | \$ 647,081 | |
| Land Assembly | | | | | | | | |
| Salaries, wages and employee benefits | \$ 923,000 | \$ — | \$ — | \$ — | \$ 923,000 | \$ 823,507 | \$ 99,493 | |
| Supplies and services | 1,761,000 | — | — | — | 1,761,000 | 1,081,372 | 679,628 | |
| Grants | — | — | — | — | — | — | — | |
| Purchase of capital assets | 3,316,000 | — | — | — | 3,316,000 | 1,968,331 | 1,347,669 | |
| Other | — | — | — | — | — | — | — | |
| TOTAL 1993 | \$ 6,000,000 | \$ — | \$ — | \$ — | \$ 6,000,000 | \$ 3,873,210 | \$ 2,126,790 | |
| TOTAL 1992 | \$ 22,890,000 | \$ — | \$ — | \$ — | \$ 22,890,000 | \$ 21,575,730 | \$ 1,314,270 | |
| Management of Properties | | | | | | | | |
| Salaries, wages and employee benefits | \$ 49,171,000 | \$ — | \$ — | \$ — | \$ 49,171,000 | \$ 46,996,048 | \$ 2,174,952 | |
| Supplies and services | 228,238,000 | — | — | — | 228,238,000 | 217,139,739 | 11,098,261 | |
| Grants | 46,840,000 | — | — | — | 46,840,000 | 44,982,366 | 1,857,634 | |
| Purchase of capital assets | 5,351,000 | — | — | — | 5,351,000 | 3,635,164 | 1,715,836 | |
| Other | — | — | — | — | — | — | — | |
| TOTAL 1993 | \$ 329,600,000 | \$ — | \$ — | \$ — | \$ 329,600,000 | \$ 312,753,317 | \$ 16,846,683 | |
| TOTAL 1992 (a) | \$ 323,110,200 | \$ — | \$ — | \$ — | \$ 323,110,200 | \$ 313,149,793 | \$ 9,960,407 | |
| Planning and Implementation of Construction Projects | | | | | | | | |
| Salaries, wages and employee benefits | \$ 16,940,000 | \$ — | \$ — | \$ (585,000) | \$ 16,355,000 | \$ 15,426,210 | \$ 928,790 | |
| Supplies and services | 47,320,000 | — | — | (400,000) | 46,920,000 | 39,604,238 | 7,315,762 | |
| Grants | 62,250,000 | — | — | — | 62,250,000 | 55,815,731 | 6,434,269 | |
| Purchase of capital assets | 1,190,000 | — | — | — | 1,190,000 | 657,961 | 532,039 | |
| Other | — | — | — | — | — | — | — | |
| TOTAL 1993 | \$ 127,700,000 | \$ — | \$ — | \$ (985,000) | \$ 126,715,000 | \$ 111,504,140 | \$ 15,210,860 | |
| TOTAL 1992 (a) | \$ 134,647,500 | \$ — | \$ — | \$ — | \$ 134,647,500 | \$ 128,275,578 | \$ 6,371,922 | |
| Central Services and Acquisition of Supplies | | | | | | | | |
| Salaries, wages and employee benefits | \$ 11,067,000 | \$ — | \$ — | \$ (400,000) | \$ 10,667,000 | \$ 10,532,817 | \$ 134,183 | |
| Supplies and services | 8,237,000 | — | — | 400,000 | 8,637,000 | 8,738,448 | (101,448) | |
| Grants | — | — | — | — | — | — | — | |
| Purchase of capital assets | 396,000 | — | — | — | 396,000 | 260,773 | 135,227 | |
| Other | — | — | — | — | — | — | — | |
| TOTAL 1993 | \$ 19,700,000 | \$ — | \$ — | \$ — | \$ 19,700,000 | \$ 19,532,038 | \$ 167,962 | |
| TOTAL 1992 (a) | \$ 19,723,000 | \$ — | \$ — | \$ — | \$ 19,723,000 | \$ 18,967,350 | \$ 755,650 | |

Statement No. 2.16.2 (cont'd)

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Vote | Program/Object | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|--------------------------|---|----------------|---------------------------|---------------------|-----------------|---------------------|----------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| 6 | Control and Development of Horse Racing | | | | | | | |
| | Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Supplies and services | — | — | — | — | — | — | — |
| | Grants | 7,580,000 | — | — | — | 7,580,000 | 7,580,000 | — |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 7,580,000 | \$ — | \$ — | \$ — | \$ 7,580,000 | \$ 7,580,000 | \$ — |
| | TOTAL 1992 | \$ 7,579,700 | \$ — | \$ — | \$ — | \$ 7,579,700 | \$ 7,479,700 | \$ 100,000 |
| 7 | Lotteries and Financial Assistance to Major Exhibitions and Fairs | | | | | | | |
| | Salaries, wages and employee benefits | \$ 200,000 | \$ — | \$ — | \$ — | \$ 200,000 | \$ 171,292 | \$ 28,708 |
| | Supplies and services | 60,000 | — | — | — | 60,000 | 37,628 | 22,372 |
| | Grants | 2,905,000 | — | — | — | 2,905,000 | 2,370,706 | 534,294 |
| | Purchase of capital assets | 5,000 | — | — | — | 5,000 | 3,871 | 1,129 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 3,170,000 | \$ — | \$ — | \$ — | \$ 3,170,000 | \$ 2,583,497 | \$ 586,503 |
| | TOTAL 1992 | \$ 2,099,000 | \$ — | \$ — | \$ — | \$ 2,099,000 | \$ 2,076,469 | \$ 22,531 |
| 8 | Gaming Policy, Licensing and Control | | | | | | | |
| | Salaries, wages and employee benefits | \$ 2,800,000 | \$ — | \$ — | \$ (120,000) | \$ 2,680,000 | \$ 2,635,358 | \$ 44,642 |
| | Supplies and services | 580,000 | — | — | 120,000 | 700,000 | 737,081 | (37,081) |
| | Grants | — | — | — | — | — | — | — |
| | Purchase of capital assets | 170,000 | — | — | — | 170,000 | 157,799 | 12,201 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 3,550,000 | \$ — | \$ — | \$ — | \$ 3,550,000 | \$ 3,530,238 | \$ 19,762 |
| | TOTAL 1992 | \$ 2,994,800 | \$ — | \$ — | \$ — | \$ 2,994,800 | \$ 2,722,599 | \$ 272,201 |
| | Total Voted 1993 | \$ 508,700,000 | \$ — | \$ — | \$ (985,000) | \$ 507,715,000 | \$ 472,598,634 | \$ 35,116,366 |
| | Total Voted 1992 (a) | \$ 524,173,700 | \$ — | \$ — | \$ — | \$ 524,173,700 | \$ 504,729,638 | \$ 19,444,062 |
| STATUTORY APPROPRIATIONS | | | | | | | | |
| | Revolving Funds and other Statutory Appropriations | | | | | | | |
| | Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Supplies and services | (336,900) | — | — | — | (336,900) | (52,224) | (284,676) |
| | Grants | — | — | — | — | — | — | — |
| | Purchase of capital assets | 26,061,438 | — | — | — | 26,061,438 | 32,439,994 | (6,378,556) |
| | Other | (22,915,168) | — | — | — | (22,915,168) | (23,920,749) | 1,005,581 |
| | Total Statutory 1993 | \$ 2,809,370 | \$ — | \$ — | \$ — | \$ 2,809,370 | \$ 8,467,021 | \$ (5,657,651) |
| | Total Statutory 1992 | \$ 12,003,500 | \$ — | \$ — | \$ — | \$ 12,003,500 | \$ 4,255,399 | \$ 7,748,101 |
| | Department Total 1993 | \$ 511,509,370 | \$ — | \$ — | \$ (985,000)(b) | \$ 510,524,370 | \$ 481,065,655 | \$ 29,458,715 |
| | Department Total 1992 (a) | \$ 536,177,200 | \$ — | \$ — | \$ — | \$ 536,177,200 | \$ 508,985,037 | \$ 27,192,163 |

(a) The 1992 figures have been restated where necessary to conform to the 1993 presentation.

(b) Transferred to Executive Council.

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.16.3

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|--|-------------------|-------------------|
| VOTED APPROPRIATIONS | | | |
| 1 | Departmental Support Services | | |
| 1.0.1 | Minister's office | \$ 325,000 | \$ 372,471 |
| 1.0.2 | Deputy minister's office | 345,000 | 250,697 |
| 1.0.3 | Communications administration | 520,000 | 504,534 |
| 1.0.4 | Personnel | 2,340,000 | 2,655,101 |
| 1.0.5 | Finance and administration | 6,120,000 | 6,144,872 |
| 1.0.6 | Cost control | 1,750,000 | 1,314,519 |
| | | <u>11,400,000</u> | <u>11,242,194</u> |
| 2 | Land Assembly | | |
| 2.1 | Administrative Support | | |
| 2.1.1 | Administrative support | 1,900,000 | 1,627,504 |
| 2.2 | Culture and Multiculturalism | | |
| 2.2.1 | Historical sites | 100,000 | 81,514 |
| 2.3 | Environment | | |
| 2.3.1 | Environmental research | 15,000 | — |
| 2.3.2 | Help end landfill pollution | 100,000 | 52,000 |
| 2.3.3 | Land conservation | 115,000 | — |
| 2.3.4 | Operation and maintenance of water resources systems | 25,000 | — |
| 2.3.5 | Surface water development and control | 2,665,000 | 1,466,722 |
| 2.4 | Forestry, Lands and Wildlife | | |
| 2.4.1 | Conservation program | 115,000 | — |
| 2.4.2 | Fisheries habitat | 65,000 | 1,800 |
| 2.4.3 | Natural areas program | 160,000 | 176,587 |
| 2.4.4 | Provincial grazing reserves | 180,000 | 99,457 |
| 2.4.5 | Public access to fisheries | 15,000 | — |
| 2.4.6 | Resources management program | 55,000 | — |
| 2.4.7 | Wildlife habitat | 490,000 | 367,626 |
| | | <u>6,000,000</u> | <u>3,873,210</u> |
| 3 | Management of Properties | | |
| 3.1 | Administrative Support | | |
| 3.1.1 | Assistant deputy minister - accommodation services | 285,000 | 303,635 |
| 3.2 | Accommodation Planning | | |
| 3.2.1 | Administrative support | 4,000,000 | 3,843,034 |
| 3.2.2 | Tenant improvements | 10,400,000 | 5,538,238 |
| 3.3 | Realty | | |
| 3.3.1 | Administrative support | 4,180,000 | 3,895,016 |
| 3.3.2 | Leases | 93,070,000 | 88,208,474 |
| 3.3.3 | Grants in lieu of taxes | 47,000,000 | 45,130,930 |
| 3.4 | Telecommunications | | |
| 3.4.1 | Administrative support | 4,400,000 | 4,412,737 |
| 3.4.2 | Telecommunications services - operations | 27,056,000 | 24,429,271 |
| 3.4.3 | Telecommunications services - projects | 753,000 | 1,232,937 |
| 3.4.4 | Network management - operations | 14,053,000 | 12,418,464 |
| 3.4.5 | Network management - projects | 3,668,000 | 2,722,798 |

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|--|--------------------|--------------------|
| 3.5 | Property Management | | |
| 3.5.1 | Executive director - property management | \$ 296,000 | \$ 273,876 |
| 3.5.2 | Operational support | 2,520,000 | 2,599,481 |
| 3.5.4 | Physical plant - southern region | 46,609,000 | 47,066,818 |
| 3.5.7 | Physical plant - northern region | 40,939,000 | 41,343,488 |
| 3.5.8 | Operation and maintenance of waterlines | 1,106,000 | 1,421,450 |
| 3.6 | Contract Management | | |
| 3.6.2 | Property management contracts | 19,900,000 | 19,650,335 |
| 3.6.3 | Lease escalation contracts | 6,750,000 | 5,865,803 |
| 3.6.5 | Tenant services contracts | 2,615,000 | 2,396,532 |
| | | <u>329,600,000</u> | <u>312,753,317</u> |
| 4 | Planning and Implementation of Construction Projects | | |
| 4.1 | Administrative Support | | |
| 4.1.1 | Assistant deputy minister - capital development | 390,000 | 379,769 |
| 4.1.2 | Construction division | 2,850,000 | 2,431,074 |
| 4.1.3 | Specifications and standards | 900,000 | 845,473 |
| 4.1.4 | Capital project administration | 7,080,000 | 7,119,742 |
| 4.1.5 | Technical resources | 5,960,000 | 6,085,444 |
| 4.1.6 | Site development division | 2,770,000 | 2,449,560 |
| 4.2 | Advanced Education | | |
| 4.2.1 | Alberta Vocational College - Calgary | 150,000 | 39,879 |
| 4.2.11 | Alberta Vocational College - Grouard | 10,000 | 13,911 |
| 4.2.12 | Alberta Vocational College - Lac La Biche | 450,000 | 174,775 |
| 4.2.17 | Alberta Vocational College - Slave Lake | 200,000 | 152,601 |
| 4.2.26 | AVC/AOC satellite locations - various | 270,000 | 19,558 |
| 4.3 | Agriculture | | |
| 4.3.2 | Alberta Special Crops and Horticultural Research Centre - Brooks | — | 12,620 |
| 4.3.12 | Regional veterinary laboratory - Lethbridge | 100,000 | — |
| 4.3.13 | Agriculture Research Centre - Lethbridge | 50,000 | 6,400 |
| 4.3.14 | Field Crops Research Centre - Lacombe | — | 67,774 |
| 4.4 | Attorney General | | |
| 4.4.6 | Provincial court - Calgary | 75,000 | 46,125 |
| 4.4.7 | Medical Examiner Facility - Calgary | 30,000 | 2,250 |
| 4.4.40 | Court facilities - various | 520,000 | 338,415 |

Statement No. 2.16.3 (cont'd)

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|---|------------|-----------|
| 4.5 | Culture and Multiculturalism | | |
| 4.5.1 | Southern Alberta Jubilee Auditorium - Calgary | \$ 100,000 | \$ 11,033 |
| 4.5.11 | Provincial Museum - Edmonton | 150,000 | 154,630 |
| 4.5.12 | Northern Alberta Jubilee Auditorium - Edmonton | 100,000 | 17,861 |
| 4.5.17 | Oil Sands Interpretive Centre - Fort McMurray | 50,000 | 44,105 |
| 4.5.25 | Museums and interpretive centres - various | 130,000 | 130,651 |
| 4.6 | Education | | |
| 4.6.1 | Alberta Distance Learning Centre - Barrhead | 75,000 | 47,549 |
| 4.6.10 | Portable classroom facilities - various | 500,000 | 480,344 |
| 4.7 | Forestry, Lands and Wildlife | | |
| 4.7.7 | Sam Livingston Fish Hatchery - Calgary | 230,000 | 39,414 |
| 4.7.14 | Northern Fish Hatchery - Cold Lake | 3,500,000 | 3,471,987 |
| 4.7.43 | Pine Ridge Forest Nursery - Smoky Lake | 180,000 | 110,544 |
| 4.7.50 | Facilities upgrading - various | 100,000 | 20,566 |
| 4.8 | Environment | | |
| 4.8.10 | Oldman River Dam - Pincher Creek | 250,000 | 456,570 |
| 4.8.11 | Water Works Interpretive Centre - Pincher Creek | 250,000 | 40,000 |
| 4.8.20 | Alberta Environmental Centre - Vegreville | 210,000 | 51,745 |
| 4.9 | Executive Council | | |
| 4.9.1 | Indian Metis Rehabilitation Centre - Bonnyville | 100,000 | 27,998 |
| 4.9.4 | Alpha House Detox Centre - Calgary | 40,000 | 53,668 |
| 4.9.7 | Lander Treatment Centre - Claresholm | 40,000 | 22,543 |
| 4.9.10 | AADAC Recovery Centre - Edmonton | 60,000 | 31,500 |
| 4.9.11 | George Spady Centre - Edmonton | 40,000 | 24,902 |
| 4.9.12 | Public Safety Services H.Q. - Edmonton | 35,000 | 26,182 |
| 4.9.15 | Northern Addictions Centre - Grande Prairie | 90,000 | 45,846 |
| 4.9.20 | Michener Centre - Red Deer | 1,420,000 | 1,748,531 |
| 4.11 | Labour | | |
| 4.11.1 | Alberta Fire Training School - Vermilion | 500,000 | 458,698 |
| 4.12 | Career Development and Employment | | |
| 4.12.7 | Alberta Opportunity Corps - various | 100,000 | 56,521 |
| 4.12.12 | Vocational Training Centre - Wabasca- Desmarais | 2,500,000 | 2,235,978 |

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|---|------------|-----------|
| 4.13 | Multi-Use Facilities (PWSS) | | |
| 4.13.1 | Provincial Building - Airdrie | \$ 35,000 | \$ 25,514 |
| 4.13.2 | Alberta Petroleum Technology Training Centre - Beijing, China | 100,000 | 237,004 |
| 4.13.16 | Provincial Building - Wabasca - Desmarais | 70,000 | 33,473 |
| 4.13.36 | Terrace Building - Edmonton | 200,000 | 30,000 |
| 4.13.39 | Federal Building - Edmonton | 40,000 | 8,442 |
| 4.13.41 | Government Centre - Edmonton | 250,000 | 145,664 |
| 4.13.42 | Legislature Building - Edmonton | 150,000 | — |
| 4.13.50 | Provincial Building - High Prairie | 100,000 | 293,128 |
| 4.13.52 | Provincial Building - Medicine Hat | 100,000 | 46,138 |
| 4.13.66 | Provincial Building - Taber | — | 16,568 |
| 4.13.77 | Government buildings - various | 750,000 | 450,570 |
| 4.13.78 | Fuel dispensing systems - various | 600,000 | 453,392 |
| 4.13.79 | Alberta Heritage Fund hopper cars - various | — | 1,181,663 |
| 4.13.80 | Land transactions - various | 100,000 | — |
| 4.13.81 | Miscellaneous demolition projects - various | 100,000 | 14,998 |
| 4.13.82 | Off-site services - various | 1,130,000 | 2,572,804 |
| 4.13.83 | Prisoner holding facilities - various | 300,000 | 223,580 |
| 4.13.84 | Maintenance projects - various | 10,000,000 | 7,223,466 |
| 4.15 | Family and Social Services | | |
| 4.15.3 | Group homes - Calgary | 200,000 | 9,774 |
| 4.15.9 | Group homes - Edmonton | 40,000 | 88,812 |
| 4.15.10 | Eric Cormack Centre - Edmonton | 120,000 | 120,916 |
| 4.15.14 | Single Men's Hostel - Edmonton | 250,000 | 42,851 |
| 4.15.15 | Yellowhead Centre - Edmonton | 135,000 | 49,373 |
| 4.15.23 | Group homes - Lethbridge | 50,000 | 37,462 |
| 4.16 | Solicitor General | | |
| 4.16.3 | Remand Centre - Calgary | 14,070,000 | 9,646,416 |
| 4.16.12 | Remand Centre - Edmonton | 180,000 | 16,292 |
| 4.16.14 | Young Offenders Centre - Edmonton | — | 24,730 |
| 4.16.21 | Youth Assessment Centre (YOA) - Grande Prairie | 75,000 | — |
| 4.16.25 | Youth Assessment Centre (YOA) - Lethbridge | 30,000 | — |
| 4.16.26 | Correctional Centre - Lethbridge | 100,000 | 1,940 |
| 4.16.35 | Government facilities - various | 50,000 | 66,050 |
| 4.16.40 | Minimum security correctional camps - various | 50,000 | 171,544 |

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended | Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|--|--------------------|--------------------|--------------------------|---|-----------------------|-----------------------|
| .17 | Tourism, Parks and Recreation | | | | | | |
| .17.4 | Tourism Information Centre - Canmore | \$ 30,000 | \$ 24,266 | 5.4 | Supply Operations | | |
| .17.7 | Bow Valley South Campground - Kananaskis Country | 300,000 | 589,256 | 5.4.1 | Executive director's office | \$ 140,200 | \$ 105,582 |
| .17.8 | Sewage Treatment Plant - Kananaskis Country | 200,000 | 10,533 | 5.4.2 | Records management branch | 1,117,200 | 1,187,688 |
| .17.10 | Tourism Information Centre - West Glacier, Montana | 175,000 | 371,968 | 5.4.3 | Surplus sales branch | 972,600 | 912,181 |
| .17.14 | William Watson Lodge - Peter Loughheed Provincial Park | 100,000 | 20,492 | 5.5 | Government Transportation | | |
| .17.18 | Provincial Park Campgrounds - various | 100,000 | 99,956 | 5.5.1 | Air transportation services | 6,678,500 | 6,969,135 |
| .17.20 | Tourism Information Centres - various | 75,000 | 42,678 | 5.5.2 | Automotive services garage | 254,900 | 231,283 |
| .18 | Transportation and Utilities | | | 5.5.3 | Central delivery and courier | 2,616,600 | 2,630,488 |
| .18.31 | Transportation depot - Red Deer | 25,000 | 1,000 | | | <u>19,700,000</u> | <u>19,532,038</u> |
| .18.40 | Transportation facilities - various | 780,000 | 782,559 | 6 | Control and Development of Horse Racing | | |
| .18.41 | Site development - various | 100,000 | 114,261 | 6.0.1 | Grant to Alberta Racing Commission | 7,580,000 | 7,580,000 |
| .20 | Multi-Departmental Services | | | 7 | Lotteries and Financial Assistance to Major Exhibitions and Fairs | | |
| .20.1 | Transferable amount | 1,000,000 | — | 7.1 | Program Support | | |
| .20.3 | Capital principal repayments - government facilities | 800,000 | 767,633 | 7.1.1 | Administrative support | 265,000 | 212,791 |
| .20.4 | Capital principal repayments - health care facilities | 50,400,000 | 44,868,948 | 7.2 | Financial Assistance to Major Exhibitions and Fairs | | |
| .20.5 | Capital principal repayments - reservoirs | 11,050,000 | 10,179,150 | 7.2.2 | Pari mutuel rebates | 2,770,000 | 2,368,686 |
| .21 | Technology, Research and Telecommunications | | | 7.2.3 | Capital grants | 135,000 | 2,020 |
| .21.5 | Coal Research Centre - Devon | 120,000 | 9,000 | | | <u>3,170,000</u> | <u>2,583,497</u> |
| .21.8 | Alberta Research Council, Millwoods - Edmonton | 100,000 | 32,858 | 8 | Gaming Policy, Licensing and Control | | |
| .21.10 | Alberta Research Council, Clover Bar - Edmonton | 125,000 | 139,031 | 8.1 | Gaming Policy and Licensing | | |
| .21.30 | Alberta Research Council - various | 290,000 | 223,251 | 8.1.1 | Alberta Gaming Commission | 425,000 | 449,633 |
| | | <u>127,700,000</u> | <u>111,504,140</u> | 8.2 | Gaming Control | | |
| | | | | 8.2.1 | Gaming control branch | 3,125,000 | 3,080,605 |
| | | | | | | <u>3,550,000</u> | <u>3,530,238</u> |
| | | | | | | <u>508,700,000</u> | <u>472,598,634</u> |
| 5 | Central Services and Acquisition of Supplies | | | STATUTORY APPROPRIATIONS | | | |
| 5.1 | Administrative Support | | | | Department of Public Works, Supply and Services Act | — | 16,173,762 |
| 5.1.1 | Administrative support | 350,000 | 347,978 | | Public Works, Supply and Services Revolving Fund | | |
| 5.2 | Procurement | | | | | <u>2,809,370</u> | <u>(7,706,741)</u> |
| 5.2.1 | Executive director's office | 200,300 | 166,967 | | | <u>2,809,370</u> | <u>8,467,021</u> |
| 5.2.2 | Purchasing | 1,914,300 | 1,760,120 | | Department Total | <u>\$ 511,509,370</u> | <u>\$ 481,065,655</u> |
| 5.2.3 | Contracted services | 892,300 | 915,844 | | | | |
| 5.2.4 | Southern regional office | 313,700 | 316,622 | | | | |
| 5.2.5 | Supplier development and technical services branch | 629,400 | 535,223 | | | | |
| 5.3 | Information Technology Management | | | | | | |
| 5.3.1 | Executive director's office | 204,700 | 196,090 | | | | |
| 5.3.2 | Technology planning | 1,125,100 | 1,121,946 | | | | |
| 5.3.3 | Technology assurance | 923,300 | 864,937 | | | | |
| 5.3.4 | Technology services | 1,366,900 | 1,269,954 | | | | |

PUBLIC WORKS, SUPPLY AND SERVICES
REVENUE
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|-------------------------------------|---------------------|---------------------|
| Payments from Government of Canada: | | |
| Federal sales tax refunds | \$ 102,662 | \$ 67,145 |
| Fees, Permits and Licences: | | |
| Lottery licences | 4,180,495 | 4,030,778 |
| Civil service parking | 2,561,176 | 1,594,108 |
| | <u>6,741,671</u> | <u>5,624,886</u> |
| Other Revenue: | | |
| Refunds of expenditure: | | |
| Previous years' refunds | 6,045,668 | 3,028,415 |
| Surplus sales | 534,693 | 553,958 |
| Sales of assets: | | |
| Land | 21,131,527 | 29,356,885 |
| Other | 6,100 | — |
| Miscellaneous: | | |
| Rentals | 12,466,318 | 13,785,173 |
| Other | 828,678 | 1,629,343 |
| | <u>41,012,984</u> | <u>48,353,774</u> |
| Total revenue | <u>\$47,857,317</u> | <u>\$54,045,805</u> |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

The Department of Transportation and Utilities is responsible for the development, construction and maintenance of an integrated transportation system in Alberta to facilitate the safe and efficient movement of people and products and the economic development of the Province, and assists in the provision of certain essential utilities which affect the daily lives of Albertans. These latter services relate primarily to water and sewer facilities, electricity and natural gas.

Statement No. 2.17.1

TRANSPORTATION AND UTILITIES
STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Vote and Ref. No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|--------------------------|--|-----------------------|---------------------------|---------------------|-------------|-----------------------|-----------------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| VOTED APPROPRIATIONS | | | | | | | | |
| 1 | Departmental Support Services | | | | | | | |
| 1.1 | Executive Services | \$ 1,496,600 | \$ — | \$ — | \$ — | \$ 1,496,600 | \$ 1,449,043 | \$ 47,557 |
| 1.2 | Administrative Services | 9,982,300 | — | — | — | 9,982,300 | 9,254,172 | 728,128 |
| | | <u>11,478,900</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>11,478,900</u> | <u>10,703,215</u> | <u>775,685</u> |
| 2 | Construction and Operation of Transportation Systems | | | | | | | |
| 2.1 | Program Planning, Design and Management | 48,347,000 | — | — | 485,277 | 48,832,277 | 48,682,761 | 149,516 |
| 2.2 | Construction and Improvement of Highway Systems | 348,921,600 | — | — | (3,750,277) | 345,171,323 | 339,375,558 | 5,795,765 |
| 2.3 | Maintenance of Highway Systems | 83,303,400 | — | — | — | 83,303,400 | 83,514,928 | (211,528) |
| 2.4 | Financial Assistance for Rural Transportation | 44,402,900 | — | — | 3,200,000 | 47,602,900 | 46,766,038 | 836,862 |
| 2.5 | Financial Assistance for Urban Transportation | 98,651,100 | — | — | — | 98,651,100 | 103,047,058 | (4,395,958) |
| 2.6 | Construction and Improvement of Ancillary Infrastructure | 2,847,000 | — | — | — | 2,847,000 | 2,765,236 | 81,764 |
| 2.7 | Operation and Maintenance of Ancillary Infrastructure | 4,687,600 | — | — | — | 4,687,600 | 4,926,109 | (238,509) |
| 2.8 | Specialized Transportation Services | 18,745,400 | — | — | 65,000 | 18,810,400 | 18,907,678 | (97,278) |
| 2.9 | Rail Infrastructure Development | 780,000 | — | — | — | 780,000 | 764,368 | 15,632 |
| | | <u>650,686,000</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>650,686,000</u> | <u>648,749,734</u> | <u>1,936,266</u> |
| 3 | Financial Assistance to Alberta Resources Railway | <u>3,416,600</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>3,416,600</u> | <u>227,481</u> | <u>3,189,119</u> |
| 4 | Development and Support of Utilities Services | | | | | | | |
| 4.1 | Electric Utility Development and Support | 3,699,000 | — | — | — | 3,699,000 | 1,934,440 | 1,764,560 |
| 4.2 | Gas Utility Development and Support | 10,568,900 | — | — | — | 10,568,900 | 10,386,928 | 181,972 |
| 4.3 | Municipal Services Development and Support | 22,815,800 | — | — | — | 22,815,800 | 22,481,919 | 333,881 |
| 4.4 | Heating Fuel Grants | 1,528,000 | — | — | — | 1,528,000 | 350,042 | 1,177,958 |
| 4.5 | Rural Water Development | 3,812,100 | — | — | — | 3,812,100 | 2,454,783 | 1,357,317 |
| | | <u>42,423,800</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>42,423,800</u> | <u>37,608,112</u> | <u>4,815,688</u> |
| | | <u>708,005,300</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>708,005,300</u> | <u>697,288,542</u> | <u>10,716,758</u> |
| STATUTORY APPROPRIATIONS | | | | | | | | |
| | Transportation Revolving Fund | 6,472,000 | — | — | — | 6,472,000 | 2,313,210 | 4,158,790 |
| | Gas Alberta Operating Fund | — | — | — | — | — | 3,505,999 | (3,505,999) |
| | | <u>6,472,000</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>6,472,000</u> | <u>5,819,209</u> | <u>652,791</u> |
| | TOTAL 1993 | <u>\$ 714,477,300</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ 714,477,300</u> | <u>\$ 703,107,751</u> | <u>\$ 11,369,549</u> |
| | TOTAL 1992 (a) | <u>\$ 763,090,600</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ 763,090,600</u> | <u>\$ 752,071,348</u> | <u>\$ 11,019,252</u> |

(a) The 1992 figures have been restated where necessary to conform to the 1993 presentation.

TRANSPORTATION AND UTILITIES
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Vote | Program/Object | Funds Provided | | | | | Expended | Unexpended (Over Expended) |
|------|---|----------------|---------------------------|---------------------|-----------|---------------------|----------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | |
| | VOTED APPROPRIATIONS | | | | | | | |
| 1 | Departmental Support Services | | | | | | | |
| | Salaries, wages and employee benefits | \$ 8,453,700 | \$ — | \$ — | \$ — | \$ 8,453,700 | \$ 7,877,764 | \$ 575,936 |
| | Supplies and services | 2,815,700 | — | — | — | 2,815,700 | 2,633,306 | 182,394 |
| | Grants | 15,000 | — | — | — | 15,000 | 14,635 | 365 |
| | Purchase of capital assets | 142,100 | — | — | — | 142,100 | 130,894 | 11,206 |
| | Other | 52,400 | — | — | — | 52,400 | 46,616 | 5,784 |
| | TOTAL 1993 | \$ 11,478,900 | \$ — | \$ — | \$ — | \$ 11,478,900 | \$ 10,703,215 | \$ 775,685 |
| | TOTAL 1992 (a) | \$ 11,623,700 | \$ — | \$ — | \$ — | \$ 11,623,700 | \$ 11,344,644 | \$ 279,056 |
| 2 | Construction and Operation of Transportation Systems | | | | | | | |
| | Salaries, wages and employee benefits | \$ 124,672,500 | \$ — | \$ — | \$ — | \$ 124,672,500 | \$ 117,117,241 | \$ 7,555,259 |
| | Supplies and services | 381,001,100 | — | — | — | 381,001,100 | 387,061,332 | (6,060,232) |
| | Grants | 135,634,000 | — | — | — | 135,634,000 | 139,689,876 | (4,055,876) |
| | Purchase of capital assets | 9,362,900 | — | — | — | 9,362,900 | 4,881,240 | 4,481,660 |
| | Other | 15,500 | — | — | — | 15,500 | 45 | 15,455 |
| | TOTAL 1993 | \$ 650,686,000 | \$ — | \$ — | \$ — | \$ 650,686,000 | \$ 648,749,734 | \$ 1,936,266 |
| | TOTAL 1992 (a) | \$ 710,009,900 | \$ — | \$ — | \$ — | \$ 710,009,900 | \$ 701,548,094 | \$ 8,461,806 |
| 3 | Financial Assistance to Alberta Resources Railway | | | | | | | |
| | Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Supplies and services | — | — | — | — | — | — | — |
| | Grants | 3,416,600 | — | — | — | 3,416,600 | 227,481 | 3,189,119 |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 3,416,600 | \$ — | \$ — | \$ — | \$ 3,416,600 | \$ 227,481 | \$ 3,189,119 |
| | TOTAL 1992 | \$ 4,550,000 | \$ — | \$ — | \$ — | \$ 4,550,000 | \$ 572,277 | \$ 3,977,723 |
| 4 | Development and Support of Utilities Services | | | | | | | |
| | Salaries, wages and employee benefits | \$ 3,541,300 | \$ — | \$ — | \$ — | \$ 3,541,300 | \$ 3,174,061 | \$ 367,239 |
| | Supplies and services | 2,136,800 | — | — | — | 2,136,800 | 1,433,177 | 703,623 |
| | Grants | 36,615,000 | — | — | — | 36,615,000 | 32,888,699 | 3,726,301 |
| | Purchase of capital assets | 130,700 | — | — | — | 130,700 | 112,175 | 18,525 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 42,423,800 | \$ — | \$ — | \$ — | \$ 42,423,800 | \$ 37,608,112 | \$ 4,815,688 |
| | TOTAL 1992 (a) | \$ 43,407,000 | \$ — | \$ — | \$ — | \$ 43,407,000 | \$ 42,852,193 | \$ 554,807 |
| | Total Voted 1993 | \$ 708,005,300 | \$ — | \$ — | \$ — | \$ 708,005,300 | \$ 697,288,542 | \$ 10,716,758 |
| | Total Voted 1992 (a) | \$ 769,590,600 | \$ — | \$ — | \$ — | \$ 769,590,600 | \$ 756,317,208 | \$ 13,273,392 |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.17.2 (cont'd)

TRANSPORTATION AND UTILITIES
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Vote | Program/Object | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|--------------------------|---------------------------------------|----------------|------------------------|------------------|-----------|------------------|----------------|----------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| STATUTORY APPROPRIATIONS | | | | | | | | |
| Revolving Funds | | | | | | | | |
| | Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Supplies and services | (500,000) | — | — | — | (500,000) | (2,368,967) | 1,868,967 |
| | Grants | — | — | — | — | — | — | — |
| | Purchase of capital assets | 11,608,000 | — | — | — | 11,608,000 | 11,784,890 | (176,890) |
| | Other | (4,636,000) | — | — | — | (4,636,000) | (3,596,714) | (1,039,286) |
| | Total Statutory 1993 | \$ 6,472,000 | \$ — | \$ — | \$ — | \$ 6,472,000 | \$ 5,819,209 | \$ 652,791 |
| | Total Statutory 1992 | \$ (6,500,000) | \$ — | \$ — | \$ — | \$ (6,500,000) | \$ (4,245,860) | \$ (2,254,140) |
| | Department Total 1993 | \$ 714,477,300 | \$ — | \$ — | \$ — | \$ 714,477,300 | \$ 703,107,751 | \$ 11,369,549 |
| | Department Total 1992 (a) | \$ 763,090,600 | \$ — | \$ — | \$ — | \$ 763,090,600 | \$ 752,071,348 | \$ 11,019,252 |

(a) The 1992 figures have been restated where necessary to conform to the 1993 presentation.

TRANSPORTATION AND UTILITIES
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|--|-------------------|-------------------|
| VOTED APPROPRIATIONS | | | |
| 1 | Departmental Support Services | | |
| 1.1 | Executive Services | | |
| 1.1.1 | Minister's office | \$ 315,600 | \$ 271,160 |
| 1.1.2 | Deputy minister's office | 454,000 | 419,297 |
| 1.1.3 | Legal services | 56,800 | 43,886 |
| 1.1.4 | Public communications | 295,400 | 293,807 |
| 1.1.5 | Internal audit | 374,800 | 420,893 |
| 1.2 | Administrative Services | | |
| 1.2.1 | Assistant deputy minister's office | 161,600 | 157,978 |
| 1.2.2 | General services | 1,937,800 | 1,805,950 |
| 1.2.3 | Financial services | 2,947,200 | 2,746,752 |
| 1.2.4 | Personnel and management services | 2,034,100 | 1,841,367 |
| 1.2.5 | Information system services | 2,901,600 | 2,702,125 |
| | | <u>11,478,900</u> | <u>10,703,215</u> |
| 2 | Construction and Operation of Transportation Systems | | |
| 2.1 | Program Planning, Design and Management | | |
| 2.1.1 | Executive management | 1,009,500 | 904,671 |
| 2.1.2 | Research and development | 1,585,000 | 1,541,546 |
| 2.1.3 | Transportation policy development | 1,723,600 | 1,835,070 |
| 2.1.4 | Regional service delivery | 14,352,100 | 14,126,783 |
| 2.1.5 | Construction programming | 2,157,200 | 2,238,868 |
| 2.1.6 | Design engineering | 3,986,600 | 4,129,615 |
| 2.1.7 | Contracts engineering | 2,382,300 | 2,259,557 |
| 2.1.8 | Materials engineering | 6,301,700 | 6,190,524 |
| 2.1.9 | Bridge engineering | 5,031,100 | 5,373,575 |
| 2.1.10 | Property services | 2,236,800 | 2,531,164 |
| 2.1.11 | Operational planning | 7,581,100 | 7,551,388 |
| 2.2 | Construction and Improvement of Highway Systems | | |
| 2.2.1 | Primary highway system | 162,485,500 | 159,697,681 |
| 2.2.2 | Secondary highway system | 90,532,500 | 89,060,605 |
| 2.2.3 | Approach roads | 2,520,200 | 2,082,565 |
| 2.2.4 | Improvement district road system | 19,774,800 | 15,463,172 |
| 2.2.5 | Resource roads | 31,135,300 | 33,956,460 |
| 2.2.6 | Pavement rehabilitation | 40,288,300 | 37,415,332 |
| 2.2.7 | Capital principal repayments - resource roads | 2,185,000 | 1,699,743 |
| 2.3 | Maintenance of Highway Systems | | |
| 2.3.1 | Primary highway system | 64,479,100 | 64,962,886 |
| 2.3.2 | Improvement district road system | 18,824,300 | 18,552,042 |
| 2.4 | Financial Assistance for Rural Transportation Engineering assistance | 718,000 | 631,174 |
| 2.4.2 | Grants to counties and municipal districts | 34,728,900 | 37,151,083 |
| 2.4.3 | Grants to special areas | 1,456,000 | 1,480,220 |
| 2.4.4 | Grants to towns and villages | 7,500,000 | 7,503,561 |

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|--|--------------------|--------------------|
| 2.5 | Financial Assistance for Urban Transportation services | \$ 628,800 | \$ 555,780 |
| 2.5.1 | Urban transportation services | 72,200,000 | 71,952,125 |
| 2.5.2 | Capital grants | — | 4,750,000 |
| 2.5.3 | Primary highway connectors grants | | |
| 2.5.4 | Alberta partnership transfer program - transit operating assistance | 21,922,300 | 21,883,691 |
| 2.5.5 | Primary highway maintenance grants | 3,900,000 | 3,905,462 |
| 2.6 | Construction and Improvement of Ancillary Infrastructure | | |
| 2.6.1 | Rest areas | 655,300 | 751,554 |
| 2.6.2 | Vehicle inspection stations | 1,194,200 | 1,031,562 |
| 2.6.3 | Airports | 997,500 | 982,120 |
| 2.7 | Operation and Maintenance of Ancillary Infrastructure | | |
| 2.7.1 | Ferries | 1,732,100 | 1,842,916 |
| 2.7.2 | Provincial air facilities | 2,955,500 | 3,083,193 |
| 2.8 | Specialized Transportation Services | | |
| 2.8.1 | Assistant deputy minister's office | 187,800 | 196,117 |
| 2.8.2 | Motor Transport Board | 180,200 | 252,187 |
| 2.8.3 | Motor transport services | 18,377,400 | 18,459,374 |
| 2.9 | Rail Infrastructure Development | | |
| 2.9.2 | Rail relocation - Fort Saskatchewan | 15,000 | — |
| 2.9.3 | Capital principal repayments - resource rail | 765,000 | 764,368 |
| | | <u>650,686,000</u> | <u>648,749,734</u> |
| 3 | Financial Assistance to Alberta Resources Railway | | |
| 3.0.1 | Alberta Resources Railway | 3,416,600 | 227,481 |
| 4 | Development and Support of Utilities Services | | |
| 4.1 | Electric Utility Development and Support | | |
| 4.1.1 | Rural electric support services | 1,302,000 | 1,182,376 |
| 4.1.2 | Rural electric projects | 285,000 | 43,278 |
| 4.1.3 | Rural electrification grants | 2,112,000 | 708,786 |
| 4.2 | Gas Utility Development and Support | | |
| 4.2.1 | Gas utility support services | 2,568,900 | 2,330,676 |
| 4.2.2 | Distribution system capital grants | 8,000,000 | 8,056,252 |
| 4.3 | Municipal Services Development and Support | | |
| 4.3.1 | Municipal engineering services | 812,800 | 672,498 |
| 4.3.2 | Municipal water and wastewater grants | 22,003,000 | 21,809,421 |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.17.3 (cont'd)

TRANSPORTATION AND UTILITIES
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|--------------------------|-------------------------------|-----------------------|-----------------------|
| 4.4 | Heating Fuel Grants | | |
| 4.4.1 | Support services | \$ 198,000 | \$ 91,533 |
| 4.4.2 | Remote area heating grants | 1,330,000 | 258,509 |
| 4.5 | Rural Water Development | | |
| 4.5.1 | Support services | 212,100 | 138,285 |
| 4.5.2 | Farm water grants | 3,600,000 | 2,316,498 |
| | | <u>42,423,800</u> | <u>37,608,112</u> |
| | | <u>708,005,300</u> | <u>697,288,542</u> |
| STATUTORY APPROPRIATIONS | | | |
| | Transportation Revolving Fund | 6,472,000 | 2,313,210 |
| | Gas Alberta Operating Fund | — | 3,505,999 |
| | | <u>6,472,000</u> | <u>5,819,209</u> |
| | Department Total | <u>\$ 714,477,300</u> | <u>\$ 703,107,751</u> |

TRANSPORTATION AND UTILITIES
 REVENUE
 FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|---------------------|---------------------|
| Payments from Government of Canada: | | |
| Transport Canada - bridges | \$ 400,000 | \$ 2,200,441 |
| Fort Chipewyan airport subsidy | 306,309 | 192,502 |
| National safety code standards agreement | 250,000 | 476,159 |
| Other | (17,406) | 67,651 |
| | <u>938,903</u> | <u>2,936,753</u> |
| Fees, Permits and Licences: | | |
| Motor Transport Services | 7,722,968 | 7,195,281 |
| Airport revenue | 211,318 | 214,435 |
| Other | 34,775 | 71,787 |
| | <u>7,969,061</u> | <u>7,481,503</u> |
| Other Revenue: | | |
| Investment income: | | |
| Interest on advances | 312,109 | 309,744 |
| Refunds of expenditure: | | |
| Previous years' refunds | 1,375,210 | 731,409 |
| Lethbridge railway relocation | 629,676 | 279,676 |
| Other | 391,615 | 396,892 |
| Sales of assets: | | |
| Land | 760,424 | 167,496 |
| Other | 14,675 | 1,008 |
| Miscellaneous: | | |
| Rentals | 324,279 | 335,960 |
| Other | 58,864 | 3,844,595 |
| | <u>3,866,852</u> | <u>6,066,780</u> |
| Total revenue | <u>\$12,774,816</u> | <u>\$16,485,036</u> |

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

The Treasury Department is responsible for the management, control and reporting of revenue and expenditure; borrowing, investments, cash management, financial and budgetary procedures of the Crown, including the Alberta Heritage Savings Trust Fund; fiscal and economic analyses; development of revenue policies and administration and collection of revenue, including corporate taxation; provision of statistical information; administration of government pension plans; the risk management and insurance program, and for the regulation of credit unions, trust companies and investment contract companies operating in Alberta.

Statement No. 2.18.1

TREASURY
STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Vote and Ref. No. | Program Sub-Program | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|----------------------|---|----------------|---------------------------|---------------------|------------|---------------------|--------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| | VOTED APPROPRIATIONS | | | | | | | |
| 1 | Departmental Support Services | \$ 8,204,385 | \$ — | \$ — | \$ 240,000 | \$ 8,444,385 | \$ 8,234,784 | \$ 209,601 |
| 2 | Revenue Collection and Rebates | | | | | | | |
| 2.1 | Tax and Revenue Administration | 19,989,300 | — | — | — | 19,989,300 | 19,959,879 | 29,421 |
| 2.2 | Farm Fuel Distribution Allowance | 63,000,000 | — | — | — | 63,000,000 | 62,916,284 | 83,716 |
| | | 82,989,300 | — | — | — | 82,989,300 | 82,876,163 | 113,137 |
| 3 | Financial Management, Planning and Central Services | | | | | | | |
| 3.1 | Office of the Controller | 12,673,900 | — | — | — | 12,673,900 | 12,333,915 | 339,985 |
| 3.2 | Budget and Fiscal Policy | 3,425,900 | — | — | — | 3,425,900 | 3,252,427 | 173,473 |
| 3.3 | Finance | 6,683,500 | — | — | — | 6,683,500 | 6,559,710 | 123,790 |
| 3.4 | Risk Management and Insurance | 868,400 | — | — | — | 868,400 | 772,605 | 95,795 |
| 3.5 | Regulation of Financial Institutions | 2,065,000 | — | — | 350,000 | 2,415,000 | 2,264,385 | 150,615 |
| 3.6 | Statistical Services | 2,136,800 | — | — | — | 2,136,800 | 2,187,966 | (51,166) |
| 3.7 | Employee Insurance and Compensation | 2,948,900 | — | — | (100,000) | 2,848,900 | 2,918,219 | (69,319) |
| 3.8 | Project Management | 824,100 | — | — | (250,000) | 574,100 | 358,017 | 216,083 |
| | | 31,626,500 | — | — | — | 31,626,500 | 30,647,244 | 979,256 |
| 5 | Consumer Services | 7,400,736 | — | — | 210,000 | 7,610,736 | 7,663,762 | (53,026) |
| 6 | Consumer Standards | 5,569,738 | — | — | (120,000) | 5,449,738 | 4,336,007 | 1,113,731 |
| 7 | Regulation of Securities Markets | | | | | | | |
| 7.1 | Securities Commission Board | 1,151,601 | — | — | (766,951) | 384,650 | 351,245 | 33,405 |
| 7.2 | Securities Commission Agency | 3,404,198 | — | — | 436,951 | 3,841,149 | 3,771,541 | 69,608 |
| | | 4,555,799 | — | — | (330,000) | 4,225,799 | 4,122,786 | 103,013 |
| | | 140,346,458 | — | — | — | 140,346,458 | 137,880,746 | 2,465,712 |

Statement No. 2.18.1 (cont'd)

TREASURY
STATEMENT OF EXPENDITURE BY
PROGRAM AND SUB-PROGRAM

| Vote and Ref. No. | Program Sub-Program | Funds Provided | | | | | Expended | Unexpended (Over Expended) | |
|--------------------------|--|-----------------------------|---------------------------|----------------------|-------------|-------------------------|-------------------------|-------------------------------|--|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | | |
| STATUTORY APPROPRIATIONS | | | | | | | | | |
| | Treasury Revolving Fund | \$ (5,200) | \$ — | \$ — | \$ — | \$ (5,200) | \$ (5,872) | \$ 672 | |
| | Land Purchase Fund | 4,900,000 | — | — | — | 4,900,000 | 11,261,839 | (6,361,839) | |
| | Farm Credit Stability Fund Act | 48,000,000 | — | — | — | 48,000,000 | 42,349,526 | 5,650,474 | |
| | Small Business Term Assistance Fund Act | 2,000,000 | — | — | — | 2,000,000 | 1,857,596 | 142,404 | |
| | Corporate Tax Interest Refunds | 15,600,000 | — | — | — | 15,600,000 | 13,244,517 | 2,355,483 | |
| | Pension Plan Administration Fund | 308,600 | — | — | — | 308,600 | 273,552 | 35,048 | |
| | Pension Liability Funding | 15,725,000 | — | — | — | 15,725,000 | 8,460,002 | 7,264,998 | |
| | Debt Servicing Costs | 1,250,000,000 | — | — | — | 1,250,000,000 | 1,216,850,001 | 33,149,999 | |
| | | <u>1,336,528,400</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>1,336,528,400</u> | <u>1,294,291,161</u> | <u>42,237,239</u> | |
| | TOTAL 1993 | <u>\$ 1,476,874,858 (a)</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ 1,476,874,858</u> | <u>\$ 1,432,171,907</u> | <u>\$ 44,702,951</u> | |
| | TOTAL 1992 | <u>\$ 1,254,909,310</u> | <u>\$ —</u> | <u>\$ 12,000,000</u> | <u>\$ —</u> | <u>\$ 1,266,909,310</u> | <u>\$ 1,356,721,309</u> | <u>\$ (89,811,999)</u> | |

(a) Includes \$22,152,258 transferred from Consumer and Corporate Affairs.

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.18.2

TREASURY
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Note | Program/Object | Funds Provided | | | | | Expended | Unexpended (Over Expended) |
|------|---|----------------|---------------------------|---------------------|--------------|---------------------|---------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | Total Authorized | | |
| | VOTED APPROPRIATIONS | | | | | | | |
| | Departmental Support | | | | | | | |
| | Services | | | | | | | |
| | Salaries, wages and employee benefits | \$ 5,238,955 | \$ — | \$ — | \$ (42,000) | \$ 5,196,955 | \$ 4,838,360 | \$ 358,595 |
| | Supplies and services | 2,556,230 | — | — | 240,000 | 2,796,230 | 3,001,959 | (205,729) |
| | Grants | 121,000 | — | — | — | 121,000 | 121,000 | — |
| | Purchase of capital assets | 183,400 | — | — | 42,000 | 225,400 | 179,719 | 45,681 |
| | Other | 104,800 | — | — | — | 104,800 | 93,746 | 11,054 |
| | TOTAL 1993 | \$ 8,204,385 | \$ — | \$ — | \$ 240,000 | \$ 8,444,385 | \$ 8,234,784 | \$ 209,601 |
| | TOTAL 1992 (a) | \$ 8,051,380 | \$ — | \$ — | \$ — | \$ 8,051,380 | \$ 7,651,133 | \$ 400,247 |
| | Revenue Collection and Rebates | | | | | | | |
| | Salaries, wages and employee benefits | \$ 11,434,200 | \$ — | \$ — | \$ — | \$ 11,434,200 | \$ 11,489,291 | \$ (55,091) |
| | Supplies and services | 8,408,700 | — | — | — | 8,408,700 | 8,343,388 | 65,312 |
| | Grants | 63,000,000 | — | — | — | 63,000,000 | 62,916,284 | 83,716 |
| | Purchase of capital assets | 145,400 | — | — | — | 145,400 | 127,077 | 18,323 |
| | Other | 1,000 | — | — | — | 1,000 | 123 | 877 |
| | TOTAL 1993 | \$ 82,989,300 | \$ — | \$ — | \$ — | \$ 82,989,300 | \$ 82,876,163 | \$ 113,137 |
| | TOTAL 1992 | \$ 73,924,500 | \$ — | \$ 12,000,000 | \$ — | \$ 85,924,500 | \$ 79,987,985 | \$ 5,936,515 |
| | Financial Management, Planning and Central Services | | | | | | | |
| | Salaries, wages and employee benefits | \$ 19,600,300 | \$ — | \$ — | \$ — | \$ 19,600,300 | \$ 18,815,932 | \$ 784,368 |
| | Supplies and services | 11,064,100 | — | — | (550,000) | 10,514,100 | 10,450,878 | 63,222 |
| | Grants | 240,000 | — | — | 550,000 | 790,000 | 697,979 | 92,021 |
| | Purchase of capital assets | 324,600 | — | — | — | 324,600 | 274,949 | 49,651 |
| | Other | 397,500 | — | — | — | 397,500 | 407,506 | (10,006) |
| | TOTAL 1993 | \$ 31,626,500 | \$ — | \$ — | \$ — | \$ 31,626,500 | \$ 30,647,244 | \$ 979,256 |
| | TOTAL 1992 (a) | \$ 37,534,200 | \$ — | \$ — | \$ — | \$ 37,534,200 | \$ 36,673,479 | \$ 860,721 |
| | Pension Advice and Appeals | | | | | | | |
| | Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Supplies and services | — | — | — | — | — | — | — |
| | Grants | — | — | — | — | — | — | — |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | TOTAL 1992 | \$ 456,700 | \$ — | \$ — | \$ — | \$ 456,700 | \$ 427,217 | \$ 29,483 |
| | Consumer Services | | | | | | | |
| | Salaries, wages and employee benefits | \$ 6,620,136 | \$ — | \$ — | \$ (132,200) | \$ 6,487,936 | \$ 6,591,293 | \$ (103,357) |
| | Supplies and services | 735,000 | — | — | 361,900 | 1,096,900 | 1,046,997 | 49,903 |
| | Grants | — | — | — | — | — | — | — |
| | Purchase of capital assets | 45,600 | — | — | (19,700) | 25,900 | 25,472 | 428 |
| | Other | — | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 7,400,736 | \$ — | \$ — | \$ 210,000 | \$ 7,610,736 | \$ 7,663,762 | \$ (53,026) |
| | TOTAL 1992 (a) | \$ 6,948,320 | \$ — | \$ — | \$ — | \$ 6,948,320 | \$ 6,921,455 | \$ 26,865 |

Statement No. 2.18.2 (cont'd)

TREASURY
STATEMENT OF EXPENDITURE BY
PROGRAM AND OBJECT

| Vote | Program/Object | Funds Provided | | | | Total Authorized | Expended | Unexpended (Over Expended) |
|------|--|--------------------------|---------------------------|---------------------|------------------|----------------------|----------------------|-------------------------------|
| | | Estimates | Prior Year Liabilities | Special Warrants | Transfers | | | |
| 6 | Consumer Standards | | | | | | | |
| | Salaries, wages and employee benefits | \$ 1,874,808 | \$ — | \$ — | \$ (26,300) | \$ 1,848,508 | \$ 1,857,265 | \$ (8,757) |
| | Supplies and services | 3,684,930 | — | — | (85,000) | 3,599,930 | 2,477,541 | 1,122,389 |
| | Grants | — | — | — | — | — | — | — |
| | Purchase of capital assets | — | — | — | — | — | — | — |
| | Other | 10,000 | — | — | (8,700) | 1,300 | 1,201 | 99 |
| | | <u>5,569,738</u> | <u>—</u> | <u>—</u> | <u>(120,000)</u> | <u>5,449,738</u> | <u>4,336,007</u> | <u>1,113,731</u> |
| | TOTAL 1993 | \$ 5,569,738 | \$ — | \$ — | \$ (120,000) | \$ 5,449,738 | \$ 4,336,007 | \$ 1,113,731 |
| | | <u>4,268,260</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>4,268,260</u> | <u>3,995,043</u> | <u>273,217</u> |
| | TOTAL 1992 (a) | \$ 4,268,260 | \$ — | \$ — | \$ — | \$ 4,268,260 | \$ 3,995,043 | \$ 273,217 |
| 7 | Regulation of Securities | | | | | | | |
| | Markets | | | | | | | |
| | Salaries, wages and employee benefits | \$ 3,138,532 | \$ — | \$ — | \$ (160,000) | \$ 2,978,532 | \$ 2,633,978 | \$ 344,554 |
| | Supplies and services | 1,349,267 | — | — | (170,000) | 1,179,267 | 1,437,597 | (258,330) |
| | Grants | — | — | — | — | — | — | — |
| | Purchase of capital assets | 68,000 | — | — | — | 68,000 | 51,211 | 16,789 |
| | Other | — | — | — | — | — | — | — |
| | | <u>4,555,799</u> | <u>—</u> | <u>—</u> | <u>(330,000)</u> | <u>4,225,799</u> | <u>4,122,786</u> | <u>103,013</u> |
| | TOTAL 1993 | \$ 4,555,799 | \$ — | \$ — | \$ (330,000) | \$ 4,225,799 | \$ 4,122,786 | \$ 103,013 |
| | | <u>4,728,350</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>4,728,350</u> | <u>4,411,597</u> | <u>316,753</u> |
| | TOTAL 1992 | \$ 4,728,350 | \$ — | \$ — | \$ — | \$ 4,728,350 | \$ 4,411,597 | \$ 316,753 |
| | | <u>140,346,458</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>140,346,458</u> | <u>137,880,746</u> | <u>2,465,712</u> |
| | Total Voted 1993 | \$ 140,346,458 | \$ — | \$ — | \$ — | \$ 140,346,458 | \$ 137,880,746 | \$ 2,465,712 |
| | | <u>135,911,710</u> | <u>—</u> | <u>12,000,000</u> | <u>—</u> | <u>147,911,710</u> | <u>140,067,909</u> | <u>7,843,801</u> |
| | Total Voted 1992 | \$ 135,911,710 | \$ — | \$ 12,000,000 | \$ — | \$ 147,911,710 | \$ 140,067,909 | \$ 7,843,801 |
| | | <u>—</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>—</u> |
| | STATUTORY APPROPRIATIONS | | | | | | | |
| | Revolving Funds and other | | | | | | | |
| | Statutory Appropriations | | | | | | | |
| | Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Supplies and services | — | — | — | — | — | — | — |
| | Grants | 50,000,000 | — | — | — | 50,000,000 | 219,744,345 | (169,744,345) |
| | Purchase of capital assets | 5,916,500 | — | — | — | 5,916,500 | 12,358,997 | (6,442,497) |
| | Other | 1,280,611,900 | — | — | — | 1,280,611,900 | 1,062,187,819 | 218,424,081 |
| | | <u>1,336,528,400</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>1,336,528,400</u> | <u>1,294,291,161</u> | <u>42,237,239</u> |
| | Total Statutory 1993 | \$ 1,336,528,400 | \$ — | \$ — | \$ — | \$ 1,336,528,400 | \$ 1,294,291,161 | \$ 42,237,239 |
| | | <u>1,118,997,600</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>1,118,997,600</u> | <u>1,216,653,400</u> | <u>(97,655,800)</u> |
| | Total Statutory 1992 | \$ 1,118,997,600 | \$ — | \$ — | \$ — | \$ 1,118,997,600 | \$ 1,216,653,400 | \$ (97,655,800) |
| | | <u>1,476,874,858 (b)</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>1,476,874,858</u> | <u>1,432,171,907</u> | <u>44,702,951</u> |
| | Department Total 1993 | \$ 1,476,874,858 (b) | \$ — | \$ — | \$ — | \$ 1,476,874,858 | \$ 1,432,171,907 | \$ 44,702,951 |
| | | <u>1,254,909,310</u> | <u>—</u> | <u>12,000,000</u> | <u>—</u> | <u>1,266,909,310</u> | <u>1,356,721,309</u> | <u>(89,811,999)</u> |
| | Department Total 1992 | \$ 1,254,909,310 | \$ — | \$ 12,000,000 | \$ — | \$ 1,266,909,310 | \$ 1,356,721,309 | \$ (89,811,999) |

(a) The 1992 figures have been restated where necessary to conform to the 1993 presentation.

(b) Includes \$22,152,258 transferred from Consumer and Corporate Affairs.

GENERAL REVENUE FUND EXPENDITURE AND REVENUE

Statement No. 2.18.3

TREASURY
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|--|-------------------|-------------------|
| VOTED APPROPRIATIONS | | | |
| 1 | Departmental Support Services | | |
| 1.0.1 | Provincial Treasurer's office | \$ 392,800 | \$ 541,135 |
| 1.0.2 | Deputy Provincial Treasurers' office | 1,071,268 | 1,013,708 |
| 1.0.3 | Administrative services | 6,095,320 | 6,157,623 |
| 1.0.4 | Standing Policy Committee - Financial Planning | — | 23,059 |
| 1.0.5 | Alberta Financial Review Commission | 350,000 | 304,166 |
| 1.0.6 | Former minister's office | 294,997 | 195,093 |
| | | <u>8,204,385</u> | <u>8,234,784</u> |
| 2 | Revenue Collection and Rebates | | |
| 2.1 | Tax and Revenue Administration | | |
| 2.1.1 | Assistant Deputy Provincial Treasurer - revenue | 165,200 | 277,320 |
| 2.1.2 | Tax information services | 379,700 | 7,640,228 |
| 2.1.3 | Revenue and rebates administration | 5,479,100 | 4,458,903 |
| 2.1.4 | Tax collection compensation | 1,943,100 | 5,371,131 |
| 2.1.5 | Corporate tax services | 1,013,400 | 624,040 |
| 2.1.6 | Corporate tax operations and audit | 5,592,300 | 1,588,257 |
| 2.1.7 | Revenue systems | 4,997,000 | — |
| 2.1.8 | Interpretations and appeal | 419,500 | — |
| 2.2 | Farm Fuel Distribution Allowance | | |
| 2.2.1 | Farm fuel distribution allowance | 63,000,000 | 62,916,284 |
| | | <u>82,989,300</u> | <u>82,876,163</u> |
| 3 | Financial Management, Planning and Central Services | | |
| 3.1 | Office of the Controller | | |
| 3.1.1 | Controller | 124,000 | 117,181 |
| 3.1.2 | Policies and procedures | 606,100 | 562,182 |
| 3.1.3 | Accounting | 1,437,400 | 1,487,062 |
| 3.1.4 | Payroll and pensions | 3,903,000 | 3,864,255 |
| 3.1.5 | Disbursement control | 5,096,000 | 4,808,864 |
| 3.1.6 | Financial systems | 1,507,400 | 1,494,371 |
| 3.2 | Budget and Fiscal Policy | | |
| 3.2.1 | Assistant Deputy Provincial Treasurer - budget and fiscal policy | 169,200 | 171,564 |
| 3.2.2 | Budget bureau | 1,486,600 | 1,453,010 |
| 3.2.3 | Tax and fiscal policy | 1,770,100 | 1,627,853 |
| 3.3 | Finance | | |
| 3.3.1 | Investment management | 2,267,600 | 2,157,106 |
| 3.3.2 | Banking and investment/ debt administration | 2,823,000 | 2,865,705 |
| 3.3.3 | Finance programs | 1,592,900 | 1,536,899 |
| 3.4 | Risk Management and Insurance | | |
| 3.4.1 | Risk management and insurance | 868,400 | 772,605 |
| 3.5 | Regulation of Financial Institutions | | |
| 3.5.1 | Financial institutions | 2,065,000 | 2,264,385 |

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|----------------------|---|--------------------|--------------------|
| 3.6 | Statistical Services | | |
| 3.6.1 | Alberta Bureau of Statistics | \$ 2,136,800 | \$ 2,187,966 |
| 3.7 | Employee Insurance and Compensation | | |
| 3.7.1 | Workers' compensation - Government employees | 2,500,000 | 2,629,368 |
| 3.7.2 | Retirement annuities and gratuities | 13,700 | 11,852 |
| 3.7.3 | Employee flexibility assistance program | 435,200 | 276,999 |
| 3.8 | Project Management | | |
| 3.8.1 | Project management | 824,100 | 358,017 |
| | | <u>31,626,500</u> | <u>30,647,244</u> |
| 5 | Consumer Services | | |
| 5.0.1 | Regional administration | 202,531 | 263,418 |
| 5.0.2 | Edmonton regional office | 1,485,772 | 1,414,837 |
| 5.0.3 | Calgary regional office | 1,488,760 | 1,521,583 |
| 5.0.4 | Red Deer regional office | 593,166 | 668,087 |
| 5.0.5 | Northern region | 765,578 | 723,306 |
| 5.0.6 | Southern region | 590,902 | 587,197 |
| 5.0.7 | Registrations | 2,274,027 | 2,485,334 |
| | | <u>7,400,736</u> | <u>7,663,762</u> |
| 6 | Consumer Standards | | |
| 6.0.1 | Standards administration | 190,773 | 160,716 |
| 6.0.2 | Real estate standards | 1,003,037 | 742,516 |
| 6.0.3 | Co-operatives, licensing and registration | 1,450,822 | 225,144 |
| 6.0.4 | Market standards | 344,859 | 584,790 |
| 6.0.5 | Financial examinations | 213,712 | 193,878 |
| 6.0.6 | Education and marketplace programs | 547,412 | 646,976 |
| 6.0.7 | Research and policy | 485,504 | 520,311 |
| 6.0.8 | Insurance standards | 1,171,494 | 1,127,956 |
| 6.0.9 | Automobile Insurance Board | 162,125 | 133,720 |
| | | <u>5,569,738</u> | <u>4,336,007</u> |
| 7 | Regulation of Securities Markets | | |
| 7.1 | Securities Commission Board | | |
| 7.1.1 | Board | 684,650 | 351,245 |
| 7.1.2 | Secretariat | 466,951 | — |
| 7.2 | Securities Commission Agency | | |
| 7.2.1 | Chief of securities administration | 267,496 | 205,852 |
| 7.2.2 | Administration and registration | 890,642 | 1,181,057 |
| 7.2.3 | Market standards | 507,122 | 702,476 |
| 7.2.4 | Securities analysis | 715,536 | 771,194 |
| 7.2.5 | Franchises analysis | 261,884 | 237,825 |
| 7.2.6 | Calgary office | 761,518 | 303,618 |
| 7.2.7 | Policy development | — | 369,519 |
| | | <u>4,555,799</u> | <u>4,122,786</u> |
| | | <u>140,346,458</u> | <u>137,880,746</u> |

TREASURY
STATEMENT OF EXPENDITURE
BY ELEMENT

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|--------------------------|--|-----------------------------|-------------------------|
| STATUTORY APPROPRIATIONS | | | |
| | Treasury Revolving Fund | \$ (5,200) | \$ (5,872) |
| | Land Purchase Fund | 4,900,000 | 11,261,839 |
| | Farm Credit Stability Fund Act | 48,000,000 | 42,349,526 |
| | Small Business Term Assistance Fund Act | 2,000,000 | 1,857,596 |
| | Corporate Tax Interest Refunds | 15,600,000 | 13,244,517 |
| | Pension Plan Administration Fund | 308,600 | 273,552 |
| | Pension Liability Funding | 15,725,000 | 8,460,002 |
| | Debt Servicing Costs | 1,250,000,000 | 1,216,850,001 |
| | | <u>1,336,528,400</u> | <u>1,294,291,161</u> |
| | Department Total | <u>\$ 1,476,874,858 (a)</u> | <u>\$ 1,432,171,907</u> |

(a) Includes \$22,152,258 transferred from Consumer and Corporate Affairs.

TREASURY
REVENUE
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | 1992 |
|---|------------------------|------------------------|
| Taxes: | | |
| Personal income tax | \$2,795,350,306 | \$3,060,043,643 |
| Personal tax credits, including administration fees | (1,572,787) | (2,965,194) |
| Corporate income tax | 787,921,888 | 910,650,923 |
| Corporate small business deductions | (141,684,228) | (161,692,982) |
| Other corporate tax credits and rebates | (9,395,813) | (18,235,158) |
| Fuel tax | 519,156,699 | 481,940,802 |
| Tobacco tax | 313,113,715 | 322,077,405 |
| Insurance corporations tax | 76,835,099 | 71,804,131 |
| Financial institutions capital tax | 34,546,947 | 40,937,179 |
| Hotel room tax | 28,160,475 | 25,845,201 |
| Pari-mutuel tax | 11,220,721 | 11,419,850 |
| | <u>4,413,653,022</u> | <u>4,741,825,800</u> |
| Non-Renewable Resource Revenue: | | |
| Royalty tax credit | (245,653,171) | (278,111,678) |
| Payments from Government of Canada: | | |
| Unconditional subsidy | <u>3,811,174</u> | <u>3,702,615</u> |
| Transfers from Government Enterprises: | | |
| Alberta Liquor Control Board | 411,500,000 | 430,500,000 |
| Revolving funds | <u>59,445</u> | <u>108,304</u> |
| | <u>411,559,445</u> | <u>430,608,304</u> |
| Fees, Permits and Licences: | | |
| Business Corporations Act | 11,490,085 | 10,517,559 |
| Alberta Securities Commission | 4,453,902 | 3,589,616 |
| Insurance companies | 1,354,955 | 1,304,343 |
| Real estate agents | 736,990 | 427,850 |
| Licensing of Trades and Businesses Act | 328,593 | 286,598 |
| Special insurance brokers | 305,568 | 318,741 |
| Other | <u>3,086,479</u> | <u>6,182,661</u> |
| | <u>21,756,572</u> | <u>22,627,368</u> |
| Other Revenue: | | |
| Investment income: | | |
| Cash and marketable securities | 17,172,222 | 27,721,399 |
| Sinking fund investments | 6,306,237 | 16,884,293 |
| Loans and advances | 3,890,544 | 11,349,758 |
| General trust investments | 555,056 | 724,001 |
| Gain or loss on sale of investments | (247,387) | 780,970 |
| Exchange gain or loss on foreign currency transactions | (187,176) | 2,762,890 |
| Refunds of expenditure: | | |
| Collection of accounts previously written off | 8,772,604 | 1,788,533 |
| Third party liability | 508,158 | 870,067 |
| Previous years' refunds | 11,181 | 618,079 |
| Other | <u>2,494</u> | <u>189,019</u> |
| Sales of assets: | | |
| Accounts receivable | 3,832,971 | 1,107,003 |
| Transfer from Alberta Municipal Financing Corporation | 300,000,000 | — |
| Transfer from Lottery Fund | <u>25,000,000</u> | <u>225,000,000</u> |
| Miscellaneous: | | |
| Alberta Heritage Savings Trust Fund administration fees | 1,435,702 | 1,424,246 |
| Pension Fund administration fees | 2,419,415 | — |
| Outstanding cheques | 2,690,511 | 700,034 |
| Other | <u>132,710</u> | <u>211,132</u> |
| | <u>372,295,242</u> | <u>292,131,424</u> |
| Total general revenue | 4,977,422,284 | 5,212,783,833 |
| Heritage Fund investment income | <u>784,531,688</u> | <u>1,381,590,154</u> |
| Total revenue | <u>\$5,961,953,972</u> | <u>\$6,594,373,987</u> |



SECTION 3

1992-93 PUBLIC ACCOUNTS

REVOLVING FUNDS - FINANCIAL STATEMENTS

| Contents: | Page |
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REVOLVING FUNDS - FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1993

Introduction:

Revolving funds are defined in section 1(1)(u) of the Financial Administration Act. The funds are authorized by the Legislative Assembly to draw from the General Revenue Fund, monies not to exceed a statutory limit at any one time, which together with receipts may be expended for specified purposes. The funds represent a line of credit to be drawn as required on the General Revenue Fund.

Receipts are generated by the provision of services or sale of materials to other branches within a department, to other departments of the Government or to the public.

The estimated net increase of a fund, exclusive of increases in cash or financial claims held and financial claims on the fund, is disclosed in the Province's budget as a statutory payment from the General Revenue Fund. To reflect this in the accounts of the General Revenue Fund the financial assets and liabilities of revolving funds are included in the Statement of Assets, Liabilities and Net Debt. Net payments from the fund, adjusted for changes in financial assets and liabilities, are included in expenditure in the General Revenue Fund financial statements in Section 1.

CULTURE AND MULTICULTURALISM REVOLVING FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Operations and Operating Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Gross Profit by Sales Location

AUDITOR'S REPORT

To the Minister of Community Development

I have audited the balance sheet of the Culture and Multiculturalism Revolving Fund as at March 31, 1993 and the statements of operations and operating surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting as described in Note 2 to the financial statements.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
June 2, 1993

CULTURE AND MULTICULTURALISM REVOLVING FUND
BALANCE SHEET
AS AT MARCH 31, 1993

| | 1993 | 1992 |
|--|------------------|------------------|
| ASSETS | | |
| Current: | | |
| Cash | \$ 11,500 | \$ 9,025 |
| Accounts receivable | 4,091 | 6,144 |
| Due from the General Revenue Fund of the Province of Alberta | 117,911 | 22,000 |
| Inventories | 40,047 | 38,893 |
| Refundable deposits | 5,905 | 4,930 |
| | <u>179,454</u> | <u>80,992</u> |
| Capital assets (Note 4) | 12,860 | 23,619 |
| | <u>\$192,314</u> | <u>\$104,611</u> |
| LIABILITIES AND SURPLUS | | |
| Current: | | |
| Accounts payable | \$ 41,014 | \$ 45,165 |
| Operating surplus | 151,300 | 59,446 |
| | <u>\$192,314</u> | <u>\$104,611</u> |

The accompanying notes are part
of these financial statements.

CULTURE AND MULTICULTURALISM REVOLVING FUND
STATEMENT OF OPERATIONS AND OPERATING SURPLUS
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | 1992 |
|---|-------------------|------------------|
| Sales from continuing operations, Schedule 1 | \$ 959,239 | \$600,832 |
| Deduct: | | |
| Cost of goods sold: | | |
| Inventory at beginning of year | 31,860 | 41,210 |
| Purchases | 287,636 | 175,717 |
| | <u>319,496</u> | <u>216,927</u> |
| Less: Inventory at end of year | 33,485 | 31,860 |
| | <u>286,011</u> | <u>185,067</u> |
| Gross profit from continuing operations, Schedule 1 | 673,228 | 415,765 |
| Fees | 378,679 | 252,655 |
| | <u>1,051,907</u> | <u>668,420</u> |
| Expenses: | | |
| Salaries, wages and employee benefits | 838,161 | 628,463 |
| Sales supplies | 22,615 | 11,116 |
| Tuxedos and uniforms | 11,750 | 2,103 |
| Amortization | 10,759 | 11,329 |
| Repairs, maintenance and rentals | 9,104 | 2,376 |
| Cleaning and laundry charges | 6,252 | 4,568 |
| Administrative and office supplies | 2,234 | 900 |
| Printing and processing | 1,049 | 1,398 |
| Travel | 632 | 932 |
| Staff development | 340 | 2,066 |
| Miscellaneous | 2,208 | 333 |
| | <u>905,104</u> | <u>665,584</u> |
| Net profit from continuing operations | 146,803 | 2,836 |
| Profit (loss) from discontinued operations (Note 5) | 4,497 | (20,402) |
| Net profit (loss) for the year | 151,300 | (17,566) |
| Operating surplus at beginning of year | 59,446 | 77,012 |
| | <u>210,746</u> | <u>59,446</u> |
| Remittance to the General Revenue Fund of the Province of Alberta | 59,446 | — |
| Operating surplus at end of year | <u>\$ 151,300</u> | <u>\$ 59,446</u> |

CULTURE AND MULTICULTURALISM REVOLVING FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|---|------------------|-----------------|
| Operating activities: | | |
| Net profit from continuing operations | \$ 146,803 | \$ 2,836 |
| Non-cash transaction, amortization | 10,759 | 11,433 |
| Profit (loss) from discontinued operations | 4,497 | (20,402) |
| | <u>162,059</u> | <u>(6,133)</u> |
| Net change in non-cash working capital | (4,227) | 26,728 |
| Cash provided by operating activities | <u>157,832</u> | <u>20,595</u> |
| Financing activities: | | |
| Advances from the General Revenue Fund | 1,325,631 | 999,664 |
| Repayment of advances to the General Revenue Fund | (1,421,542) | (1,020,459) |
| Remittance to the General Revenue Fund | (59,446) | — |
| Cash used in financing activities | <u>(155,357)</u> | <u>(20,795)</u> |
| Net change in cash | 2,475 | (200) |
| Cash at beginning of year | 9,025 | 9,225 |
| Cash at end of year | <u>\$ 11,500</u> | <u>\$ 9,025</u> |

CULTURE AND MULTICULTURALISM REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Culture and Multiculturalism Revolving Fund operates under the authority of the Department of Culture and Multiculturalism Act, Chapter D-15, Revised Statutes of Alberta 1980, as amended.

Note 2 Significant Accounting Policies

General

These financial statements have been prepared in accordance with generally accepted accounting principles except that accrued costs incurred under defined benefit pension plans, employee disability plans and vacation pay entitlements for employee services rendered have not been recorded. These costs are accrued in the financial statements of the General Revenue Fund of the Province.

Inventories

Inventories are valued at the lower of cost and estimated net realizable value.

Amortization

Capital assets are amortized on a straight-line basis at the following rates:

| | |
|-----------|-------------------|
| Computer | - 33.3% per annum |
| Software | - 33.3% per annum |
| Equipment | - 10% per annum |

Note 3 Administration Costs

Accommodation and certain administrative costs have not been included in the Fund's expenses. These costs are recorded by the General Revenue Fund of the Province.

Note 4 Capital Assets

Capital assets consist of:

| | <u>Cost</u> | <u>Accumulated Amortization</u> | <u>Net Book Value</u> | |
|-----------|-----------------|-------------------------------------|-----------------------|-----------------|
| | | | <u>1993</u> | <u>1992</u> |
| Computers | \$31,635 | \$25,648 | \$ 5,987 | \$12,497 |
| Software | 8,595 | 5,962 | 2,633 | 5,495 |
| Equipment | 23,608 | 19,368 | 4,240 | 5,627 |
| | <u>\$63,838</u> | <u>\$50,978</u> | <u>\$12,860</u> | <u>\$23,619</u> |

Note 5 Discontinued Operations

On July 7, 1992, the Fund ceased reproduction service operations at the Provincial Archives of Alberta. Accordingly, these operations have been accounted for as discontinued operations in the 1992 and 1993 financial statements.

The 1992 comparative amounts for discontinued operations also include the bookshop at the Provincial Museum in Edmonton which ceased operations on May 31, 1991.

The results of the discontinued operations are as follows:

| | 1993 | 1992 |
|--|-----------------|-------------------|
| Gross profit, Schedule 1 | \$ 4,497 | \$ 25,477 |
| Salaries, wages and other expenses | — | 45,879 |
| Profit (loss) from discontinued operations | <u>\$ 4,497</u> | <u>\$(20,402)</u> |

Note 6 Budget

The operating results of the Fund for the year are also presented on a basis consistent with the authorized budget as follows:

| | Budget | Actual |
|---|-------------------|-------------------|
| Revenue: | | |
| Northern Alberta Jubilee Auditorium | \$ 475,000 | \$ 502,045 |
| Southern Alberta Jubilee Auditorium | 560,000 | 835,873 |
| Provincial Museum bookshop | 20,000 | 4,497 |
| | <u>1,055,000</u> | <u>1,342,415</u> |
| Expenses: | | |
| Northern Alberta Jubilee Auditorium | 375,000 | 380,370 |
| Southern Alberta Jubilee Auditorium | 472,000 | 684,710 |
| Provincial Museum bookshop | 9,000 | — |
| General administration | 82,000 | 126,035 |
| | <u>938,000</u> | <u>1,191,115</u> |
| Net profit for the year | 117,000 | 151,300 |
| Operating surplus at beginning of year | 33,000 | 59,446 |
| Remittance to the General Revenue Fund of the Province of Alberta | (33,000) | (59,446) |
| Operating Surplus at end of year | <u>\$ 117,000</u> | <u>\$ 151,300</u> |

The above budget was included in the Province of Alberta 1992-93 Government Estimates.

Note 7 Approval of Financial Statements

These financial statements were approved by management.

Schedule 1

CULTURE AND MULTICULTURALISM REVOLVING FUND
SCHEDULE OF GROSS PROFIT BY SALES LOCATION
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | | | 1992 | | |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Sales | Cost of Sales | Gross Profit | Sales | Cost of Sales | Gross Profit |
| Jubilee Auditoriums: | | | | | | |
| Northern: | | | | | | |
| Beverages | \$212,073 | \$ 61,569 | \$150,504 | \$203,607 | \$ 61,201 | \$142,406 |
| Commissary | 129,594 | 35,335 | 94,259 | 114,121 | 30,702 | 83,419 |
| | <u>341,667</u> | <u>96,904</u> | <u>244,763</u> | <u>317,728</u> | <u>91,903</u> | <u>225,825</u> |
| Southern: | | | | | | |
| Beverages | 402,718 | 108,427 | 294,291 | 164,507 | 49,284 | 115,223 |
| Commissary | 214,854 | 80,680 | 134,174 | 118,597 | 43,880 | 74,717 |
| | <u>617,572</u> | <u>189,107</u> | <u>428,465</u> | <u>283,104</u> | <u>93,164</u> | <u>189,940</u> |
| From continuing operations | <u>\$959,239</u> | <u>\$286,011</u> | <u>\$673,228</u> | <u>\$600,832</u> | <u>\$185,067</u> | <u>\$415,765</u> |
| Provincial Museum: | | | | | | |
| Bookshop: | | | | | | |
| Books | \$ — | \$ — | \$ — | \$ 25,762 | \$ 23,798 | \$ 1,964 |
| Local histories | — | — | — | — | — | — |
| Gifts, souvenirs and miscellaneous | — | — | — | 57,836 | 50,592 | 7,244 |
| | <u>—</u> | <u>—</u> | <u>—</u> | <u>83,598</u> | <u>74,390</u> | <u>9,208</u> |
| Archives: | | | | | | |
| Reproduction services | 4,497 | — | 4,497 | 22,582 | 6,313 | 16,269 |
| From discontinued operations | <u>\$ 4,497</u> | <u>\$ —</u> | <u>\$ 4,497</u> | <u>\$106,180</u> | <u>\$ 80,703</u> | <u>\$ 25,477</u> |

TOURISM, PARKS AND RECREATION REVOLVING FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Operations and Surplus
Notes to the Financial Statements
Schedule of Net Income

AUDITOR'S REPORT

To the Ministers of Economic Development and Tourism,
Environmental Protection, and Community Development

I have audited the balance sheet of the Tourism, Parks and Recreation Revolving Fund as at March 31, 1993 and the statements of operations and surplus for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
May 19, 1993

TOURISM, PARKS AND RECREATION REVOLVING FUND
BALANCE SHEET
AS AT MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> (Restated - Note 4) |
|--|------------------|---------------------------------------|
| ASSETS | | |
| Current: | | |
| Accounts receivable | \$142,807 | \$152,288 |
| Inventory | 187,604 | 94,503 |
| Prepaid expenses | — | 21,325 |
| | <u>330,411</u> | <u>268,116</u> |
| Capital (Note 3) | 63,673 | 71,092 |
| | <u>\$394,084</u> | <u>\$339,208</u> |
| LIABILITIES AND SURPLUS | | |
| Current: | | |
| Accounts payable and accrued liabilities | \$215,546 | \$ 48,828 |
| Due to the General Revenue Fund | 51,775 | 31,937 |
| | <u>267,321</u> | <u>80,765</u> |
| Advance from the General Revenue Fund | 54,890 | 210,858 |
| | <u>322,211</u> | <u>291,623</u> |
| Surplus | 71,873 | 47,585 |
| | <u>\$394,084</u> | <u>\$339,208</u> |
| The accompanying notes are part of these financial statements. | | |

TOURISM, PARKS AND RECREATION REVOLVING FUND
STATEMENT OF OPERATIONS AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | | <u>1992</u> (Restated - Note 4) |
|--|---------------------------|------------------|---------------------------------------|
| | <u>Budget</u> (Note 6) | <u>Actual</u> | |
| Revenue | \$1,021,500 | \$ 796,768 | \$ 743,248 |
| Expenses | <u>1,006,660</u> | <u>752,642</u> | <u>723,967</u> |
| Net income, Schedule 1 | 14,840 | 44,126 | 19,281 |
| Surplus at beginning of year | 47,585 | 47,585 | 60,241 |
| Remittance to the General Revenue Fund | (19,838) | (19,838) | (31,937) |
| Surplus at end of year | <u>\$ 42,587</u> | <u>\$ 71,873</u> | <u>\$ 47,585</u> |

TOURISM, PARKS AND RECREATION REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Tourism, Parks and Recreation Revolving Fund has operated under the authority of Section 10 of the Department of Tourism, Parks and Recreation Act, Chapter D-28.9, Statutes of Alberta 1992, as amended, since March 31, 1992. At that date the Fund assumed the assets, liabilities and operations of the Tourism Revolving Fund and the Recreation and Parks Revolving Fund which previously operated separately under authority of their respective departmental acts.

Effective December 18, 1992 the administration of the Tourism, Parks and Recreation Revolving Fund was changed to administration in common by the Minister of Economic Development and Tourism, the Minister of Environmental Protection, and the Minister of Community Development.

Note 2 Significant Accounting Policies and Reporting Practices

Inventory

Inventory is valued at the lower of cost and estimated net realizable value.

Capital Assets

Capital assets consist of equipment which is recorded at cost and is amortized on a straight-line basis over its estimated useful life of 10 years.

Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Capital Assets

| | <u>1993</u> | <u>1992</u> (Restated - Note 4) |
|--------------------------------|-----------------|---------------------------------------|
| Printing equipment, at cost | \$82,425 | \$82,425 |
| Less: Accumulated amortization | 18,752 | 11,333 |
| | <u>\$63,673</u> | <u>\$71,092</u> |

Note 4 Amalgamation of Departments

The figures for 1992, presented for comparative purposes, have been restated to show the effect of the combination, referred to in Note 1, on the cumulative operations of each of the respective former revolving funds using the pooling of interests method as follows:

| | Recreation and Parks | Tourism | Total |
|---------------------------------------|----------------------------|------------------|------------------|
| ASSETS | | | |
| Current: | | | |
| Accounts receivable | \$110,545 | \$ 41,743 | \$152,288 |
| Inventory | 25,560 | 68,943 | 94,503 |
| Prepaid expenses | 21,325 | — | 21,325 |
| | <u>157,430</u> | <u>110,686</u> | <u>268,116</u> |
| Capital | 71,092 | — | 71,092 |
| | <u>\$228,522</u> | <u>\$110,686</u> | <u>\$339,208</u> |
| LIABILITIES AND SURPLUS | | | |
| Current: | | | |
| Accounts payable | \$ 38,679 | \$ 10,149 | \$ 48,828 |
| Due to the General Revenue Fund | 31,937 | — | 31,937 |
| | <u>70,616</u> | <u>10,149</u> | <u>80,765</u> |
| Advance from the General Revenue Fund | 124,916 | 85,942 | 210,858 |
| | <u>195,532</u> | <u>96,091</u> | <u>291,623</u> |
| Surplus | 32,990 | 14,595 | 47,585 |
| | <u>\$228,522</u> | <u>\$110,686</u> | <u>\$339,208</u> |

Note 5 Administration Costs

Accommodation, furniture and certain equipment, salaries and wages and other administrative costs have been borne by the General Revenue Fund and are not reflected in these financial statements.

Note 6 Budget

The budget amounts shown in these financial statements agree with the 1992-93 Government Estimates.

Note 7 Approval of Financial Statements

The financial statements have been approved by management.

Schedule 1

TOURISM, PARKS AND RECREATION REVOLVING FUND
SCHEDULE OF NET INCOME
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | | Net Income (Loss) | | 1992 |
|----------------------|------------------|------------------|-------------------|------------------|------------------|
| | Revenue | Expenses | Actual | Budget | Actual |
| RECREATION: | | | | | |
| Postage | \$231,040 | \$231,465 | \$ (425) | | \$ (630) |
| Printing | 141,608 | 146,903 | (5,295) | | (18,548) |
| Photocopying | 69,724 | 55,483 | 14,241 | | 20,574 |
| Telephone | 71,841 | 71,910 | (69) | | 3,228 |
| | <u>514,213</u> | <u>505,761</u> | <u>8,452</u> | <u>\$ 5,000</u> | <u>4,624</u> |
| PARKS: | | | | | |
| Publications | 50,169 | 46,530 | 3,639 | 2,440 | (1,225) |
| TOURISM: | | | | | |
| Alberta Best Program | 143,697 | 143,777 | (80) | (500) | 3,320 |
| Reports | 15,426 | 26,316 | (10,890) | — | — |
| Marketing | 73,263 | 30,258 | 43,005 | 7,900 | 12,562 |
| | <u>232,386</u> | <u>200,351</u> | <u>32,035</u> | <u>7,400</u> | <u>15,882</u> |
| | <u>\$796,768</u> | <u>\$752,642</u> | <u>\$ 44,126</u> | <u>\$ 14,840</u> | <u>\$ 19,281</u> |

EDUCATION REVOLVING FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Operations and Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Revenue and Expenses

AUDITOR'S REPORT

To the Minister of Education

I have audited the balance sheet of the Education Revolving Fund as at March 31, 1993 and the statements of operations and surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
June 14, 1993

EDUCATION REVOLVING FUND
BALANCE SHEET
AS AT MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|---------------------|---------------------|
| ASSETS | | |
| Current: | | |
| Cash | \$ 8,451 | \$ 116,929 |
| Accounts receivable | 1,495,886 | 2,693,345 |
| Inventory | 11,072,450 | 12,255,675 |
| Prepaid expenses | 193,893 | 131,244 |
| Current portion of notes receivable | 784,518 | — |
| | <u>13,555,198</u> | <u>15,197,193</u> |
| Notes receivable (Note 3) | 893,263 | — |
| Capital (Note 4) | 2,225,318 | 1,806,083 |
| | <u>\$16,673,779</u> | <u>\$17,003,276</u> |
| LIABILITIES | | |
| Current: | | |
| Accounts payable and accrued liabilities | \$ 2,130,961 | \$ 2,281,651 |
| Due to the General Revenue Fund | 117,841 | 117,841 |
| | <u>2,248,802</u> | <u>2,399,492</u> |
| Advance from the General Revenue Fund (Note 5) | 12,572,372 | 12,870,162 |
| Surplus | 1,852,605 | 1,733,622 |
| | <u>\$16,673,779</u> | <u>\$17,003,276</u> |
| The accompanying notes are part of these financial statements. | | |

EDUCATION REVOLVING FUND
STATEMENT OF OPERATIONS AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|---|---------------------|---------------------|
| Revenue: | | |
| Sales (Note 7) | \$24,114,369 | \$25,036,134 |
| Deduct: Cost of goods sold (Note 8) | 19,662,233 | 22,153,228 |
| Gross profit on sales | 4,452,136 | 2,882,906 |
| Sundry revenue (Note 9) | 626,683 | 499,771 |
| | <u>5,078,819</u> | <u>3,382,677</u> |
| Expenses: | | |
| Salaries, wages and contract services | 2,606,001 | 2,732,462 |
| Employee benefits | 491,883 | 285,264 |
| Printing and supplies | 186,769 | 317,829 |
| Amortization | 140,453 | 194,521 |
| Postage | 116,185 | 47,715 |
| Freight on sales | 116,162 | 114,088 |
| Repairs and maintenance | 92,596 | 82,281 |
| Consultants fees | 41,978 | 107,126 |
| Travel | 21,390 | 32,378 |
| Vehicles | 20,426 | 10,949 |
| Telecommunications | 14,685 | 11,622 |
| Loss on disposal and retirement of capital assets | — | 3,761 |
| Miscellaneous | (12,985) | 38,153 |
| | <u>3,835,543</u> | <u>3,978,149</u> |
| Income (loss) from continuing operations | 1,243,276 | (595,472) |
| Discontinued operations (Note 10): | | |
| Loss from operations of discontinued bookstores | (543,346) | (215,351) |
| Other costs of discontinuance | (580,947) | — |
| Loss from discontinued operations | <u>(1,124,293)</u> | <u>(215,351)</u> |
| Net income (loss) for the year | 118,983 | (810,823) |
| Surplus at beginning of year | 1,733,622 | 2,544,445 |
| Surplus at end of year | <u>\$ 1,852,605</u> | <u>\$ 1,733,622</u> |

EDUCATION REVOLVING FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | 1992 |
|---|--------------------|--------------------|
| OPERATING ACTIVITIES | | |
| Net income (loss) from continuing operations | \$ 1,243,276 | \$ (595,472) |
| Add items not involving cash: | | |
| Amortization | 375,773 | 380,096 |
| Loss on disposal and retirement of capital assets | — | 3,761 |
| | <u>1,619,049</u> | <u>(211,615)</u> |
| Net change in non-cash working capital items related to continuing operations | 2,167,345 | 3,392,803 |
| Cash provided by continuing operations | <u>3,786,394</u> | <u>3,181,188</u> |
| Loss from discontinued operations | (1,124,293) | (215,351) |
| Add item not involving cash: | | |
| Amortization | — | 72,569 |
| Loss on disposal of capital assets | 128,473 | — |
| | <u>(995,820)</u> | <u>(142,782)</u> |
| Cash provided by operating activities | <u>2,790,574</u> | <u>3,038,406</u> |
| FINANCING ACTIVITIES | | |
| Advances from the General Revenue Fund | 28,458,268 | 34,268,325 |
| Repayment of advances from the General Revenue Fund | (28,756,058) | (35,610,861) |
| Cash used in financing activities | <u>(297,790)</u> | <u>(1,342,536)</u> |
| INVESTMENT ACTIVITIES | | |
| From continuing operations: | | |
| Purchase of capital assets | (975,732) | (1,685,530) |
| Sale of capital assets | — | 170 |
| | <u>(975,732)</u> | <u>(1,685,360)</u> |
| From discontinued operations: | | |
| Notes receivable | (1,849,212) | — |
| Payments on notes receivable | 171,431 | — |
| Proceeds on disposal of capital assets | 52,251 | — |
| | <u>(1,625,530)</u> | <u>—</u> |
| Cash used in investing activities | <u>(2,601,262)</u> | <u>(1,685,360)</u> |
| Net (decrease) increase in cash | (108,478) | 10,510 |
| Cash at beginning of year | 116,929 | 106,419 |
| Cash at end of year | <u>\$ 8,451</u> | <u>\$ 116,929</u> |

EDUCATION REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Education Revolving Fund operates under the authority of the Department of Education Act, Chapter D-17, Revised Statutes of Alberta 1980, as amended.

Note 2 Significant Accounting Policies

a) Basis of Presentation

The Fund operates as the Learning Resources Distributing Centre and provides educational systems and the public with educational materials on a non-profit basis. The Fund purchases, warehouses and sells learning materials, and produces distance and correspondence education materials and teacher support resources developed or sponsored by the Department of Education. The Fund also distributes educational and similar materials on behalf of other government departments.

b) Inventory

Inventory is valued at the lower of cost, determined on a first-in, first-out basis, and estimated net realizable value.

c) Capitalization of Consulting Fees

Consulting fees incurred to develop computer software are capitalized.

d) Amortization

Capital assets are amortized on a straight-line basis to 10% of cost (except software, which will be fully amortized) at the following annual rates:

| | |
|--------------------------------|-----|
| Warehouse and office equipment | 10% |
| Computer hardware | 20% |
| Computer software | 25% |
| Production equipment | 30% |

Leasehold improvements are amortized over the term of the lease agreement.

Note 3 Notes Receivable

| | 1993 |
|--|-------------------|
| Notes receivable, non-interest bearing, unsecured, due in semi-annual instalments until July 1, 1995 (Note 10) | \$1,677,781 |
| Less amount due in one year | 784,518 |
| Long-term portion | <u>\$ 893,263</u> |

Note 4 Capital Assets

| | 1993 | | 1992 | |
|--------------------------------|--------------------|--------------------------|--------------------|--------------------|
| | Cost | Accumulated Amortization | Net | Net |
| Warehouse and office equipment | \$ 305,105 | \$ 171,878 | \$ 133,227 | \$ 205,181 |
| Computer hardware and software | 2,842,520 | 1,109,039 | 1,733,481 | 1,085,762 |
| Production equipment | 712,352 | 353,742 | 358,610 | 385,059 |
| Leasehold improvements | — | — | — | 130,081 |
| | <u>\$3,859,977</u> | <u>\$1,634,659</u> | <u>\$2,225,318</u> | <u>\$1,806,083</u> |

Certain computer hardware and software purchased during the year, but not yet in use, has not been amortized.

Note 5 Advance from the General Revenue Fund

Under the provisions of the Department of Education Act and the Financial Administration Act, the Fund receives non-interest bearing advances from the General Revenue Fund as required for operations, to a maximum of \$40,000,000, and repays such advances as monies are received from the sale of learning resources and supplies.

Note 6 Commitments

The Fund is committed to future minimum annual lease payments for equipment as follows:

| | |
|------------|--------------------|
| 1994 | \$ 518,931 |
| 1995 | 458,303 |
| 1996 | 378,475 |
| 1997 | 378,475 |
| 1998 | 244,215 |
| Thereafter | 419,096 |
| | <u>\$2,397,495</u> |

Note 7 Sales

Sales include the following amounts contributed by the Province of Alberta as grants allowed to school districts and divisions, counties and approved schools in respect of learning resources.

| | 1993 | 1992 |
|--|--------------------|--------------------|
| 'Basic' Learning Resource Acquisition Subsidy Grant | \$4,826,462 | \$4,973,747 |
| Secondary Education Implementation Credit Allocation Grant | 3,311,749 | 3,193,250 |
| | <u>\$8,138,211</u> | <u>\$8,166,997</u> |

Note 8 Cost of Goods Sold

| | 1993 | 1992 |
|--------------------------------|---------------------|---------------------|
| Inventory at beginning of year | \$10,274,218 | \$12,930,607 |
| Purchases | 18,043,220 | 17,324,226 |
| | <u>28,317,438</u> | <u>30,254,833</u> |
| Production: | | |
| Salaries and wages | 1,026,873 | 1,189,205 |
| Materials and supplies | 1,133,683 | 763,200 |
| Amortization | 235,320 | 185,575 |
| Other | 21,369 | 34,633 |
| | <u>2,417,245</u> | <u>2,172,613</u> |
| Goods available for sale | 30,734,683 | 32,427,446 |
| Less: Inventory at end of year | 11,072,450 | 10,274,218 |
| | <u>\$19,662,233</u> | <u>\$22,153,228</u> |

Note 9 Sundry Revenue

| | 1993 | 1992 |
|----------------------|------------------|------------------|
| Quick print recovery | \$481,189 | \$413,083 |
| Other | 145,494 | 86,688 |
| | <u>\$626,683</u> | <u>\$499,771</u> |

Note 10 Discontinued Operations

On July 1, 1992, the Fund transferred its bookstore operations to the educational institutions at which they were located for a total consideration of \$1,849,212. The consideration is in the form of non-interest bearing notes receivable (Note 3).

The results of the bookstore operations, previously combined with the Fund's overall operating results, have been reported separately as discontinued operations, as have other costs of discontinuance. Results of operations and other costs are summarized below.

| | 1993 | 1992 |
|---|--------------------|-------------------|
| Loss from operations of discontinued bookstores | | |
| Sales | \$ 677,759 | \$7,941,545 |
| Cost of goods sold: | | |
| Inventory at beginning of year | 1,981,457 | 2,188,674 |
| Purchases | 1,285,233 | 6,616,223 |
| Goods available for sale | 3,266,690 | 8,804,897 |
| Less: Inventory at end of year | — | 1,981,457 |
| Closing inventory, June 30, 1992 | 2,675,851 | — |
| Cost of goods sold | 590,839 | 6,823,440 |
| Gross profit on sales | 86,920 | 1,118,105 |
| Expenses less sundry income | 630,266 | 1,333,456 |
| | <u>543,346</u> | <u>215,351</u> |
| Other costs of discontinuance | | |
| Loss on disposal of capital assets | 128,473 | — |
| Loss on disposal of inventory | 418,357 | — |
| Termination costs | 24,824 | — |
| Other | 9,293 | — |
| | <u>580,947</u> | <u>—</u> |
| Loss from discontinued operations | <u>\$1,124,293</u> | <u>\$ 215,351</u> |

The comparative figures for 1992 have been reclassified to reflect the results of the discontinued operations referred to above.

Note 11 Administration Costs

Certain office and warehouse furniture, equipment and accommodation costs incurred in the administration of the Fund have been borne by the General Revenue Fund and are not reflected in these financial statements.

Note 12 Approval of Financial Statements

These financial statements were approved by management.

EDUCATION REVOLVING FUND
SCHEDULE OF REVENUE AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | | 1992 |
|---|-------------------|-------------------|---------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> |
| Revenue: | | | |
| Head office | \$23,640,000 | \$20,909,483 | \$22,486,373 |
| College and technical institute bookstores | 305,000 | 677,759 | 7,963,258 |
| Distance education and correspondence materials | 2,500,000 | 3,831,569 | 3,032,598 |
| | <u>26,445,000</u> | <u>25,418,811</u> | <u>33,482,229</u> |
| Expenses: | | | |
| Head office | 23,558,000 | 19,562,494 | 22,346,751 |
| College and technical institute bookstores | 440,000 | 1,802,052 | 8,241,222 |
| Distance education and correspondence materials | 2,419,000 | 3,935,282 | 3,705,079 |
| | <u>26,417,000</u> | <u>25,299,828</u> | <u>34,293,052</u> |
| Net income (loss) for the year | <u>\$ 28,000</u> | <u>\$ 118,983</u> | <u>\$ (810,823)</u> |

The revenue and expenses budget amounts shown in this schedule agree with the 1992-93 Government Estimates.

FORESTRY, LANDS AND WILDLIFE REVOLVING FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Operations and Surplus (Deficit)
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Operating Expenses
Schedule of Net Income (Loss)

AUDITOR'S REPORT

To the Minister of Environmental Protection

I have audited the balance sheet of the Forestry, Lands and Wildlife Revolving Fund as at March 31, 1993 and the statements of operations and surplus (deficit) and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting as described in Note 2 to the financial statements.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
June 7, 1993

FORESTRY, LANDS AND WILDLIFE REVOLVING FUND
BALANCE SHEET
AS AT MARCH 31, 1993

| | 1993 | 1992 |
|--|--------------------|--------------------|
| ASSETS | | |
| Current: | | |
| Accounts receivable | \$ 396,685 | \$ 331,374 |
| Inventory | 501,329 | 308,491 |
| Prepaid expenses | 33,372 | — |
| | <u>931,386</u> | <u>639,865</u> |
| Deferred costs (Note 3) | 768,065 | 27,436 |
| Capital: (Note 4) | | |
| Equipment | 784,833 | 465,903 |
| | <u>\$2,484,284</u> | <u>\$1,133,204</u> |
| LIABILITIES AND DEFICIT | | |
| Current: | | |
| Accounts payable | \$ 501,382 | \$ 397,422 |
| Current obligation under capital lease (Note 5) | 115,234 | 42,453 |
| | <u>616,616</u> | <u>439,875</u> |
| Obligation under capital leases (Note 5) | 218,340 | 42,454 |
| Advance from the General Revenue Fund (Note 6) | 2,626,373 | 686,127 |
| Deficit | (977,045) | (35,252) |
| | <u>\$2,484,284</u> | <u>\$1,133,204</u> |
| The accompanying notes are part of these financial statements. | | |

FORESTRY, LANDS AND WILDLIFE REVOLVING FUND
STATEMENT OF OPERATIONS AND SURPLUS (DEFICIT)
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | | 1992 |
|--|---------------------|---------------------|--------------------|
| | Budget | Actual | Actual |
| REVENUE | | | |
| Land Information Services Division | | | |
| Sales | \$1,472,500 | \$1,702,635 | \$1,233,928 |
| Other revenue | 427,500 | 507,893 | 343,583 |
| | <u>1,900,000</u> | <u>2,210,528</u> | <u>1,577,511</u> |
| Public Lands Division | 150,000 | 140,096 | 162,473 |
| Land Information Alberta (Note 9) | 2,600,000 | 47,755 | — |
| | <u>4,650,000</u> | <u>2,398,379</u> | <u>1,739,984</u> |
| EXPENDITURE | | | |
| Land Information Services Division | | | |
| Cost of sales | 627,000 | 736,028 | 475,964 |
| Operating expenses (Schedule 1) | 1,173,000 | 1,588,500 | 1,398,895 |
| | <u>1,800,000</u> | <u>2,324,528</u> | <u>1,874,859</u> |
| Public Lands Division | | | |
| Cost of sales | 150,000 | 149,364 | 155,716 |
| Land Information Alberta (Note 9) | | | |
| Cost of sales | — | 40,112 | — |
| Operating expenses (Schedule 1) | 3,500,000 | 826,168 | — |
| | <u>3,500,000</u> | <u>866,280</u> | <u>—</u> |
| | <u>5,450,000</u> | <u>3,340,172</u> | <u>2,030,575</u> |
| Net loss for the year | (800,000) | (941,793) | (290,591) |
| Surplus (deficit) at beginning of year | 200,000 | (35,252) | 327,268 |
| | <u>(600,000)</u> | <u>(977,045)</u> | <u>36,677</u> |
| Remittance to the General Revenue Fund | — | — | (71,929) |
| Deficit at end of year | <u>\$ (600,000)</u> | <u>\$ (977,045)</u> | <u>\$ (35,252)</u> |

FORESTRY, LANDS AND WILDLIFE REVOLVING FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|--------------------|-------------------|
| OPERATING ACTIVITIES | | |
| Net loss for the year | \$ 941,793 | \$ 290,591 |
| Non-cash item | | |
| Amortization | (250,678) | (51,052) |
| | 691,115 | 239,539 |
| Increase (decrease) in accounts receivable | 65,311 | (205,443) |
| Increase in inventory | 192,838 | 36,626 |
| Increase in prepaid expenses | 33,372 | — |
| (Increase) in accounts payable | (103,960) | (103,919) |
| | <u>878,676</u> | <u>(33,197)</u> |
| INVESTING ACTIVITIES | | |
| Purchase of capital assets | 522,524 | 511,071 |
| Proceeds from disposal of capital assets | (76,798) | — |
| Deferred costs (Note 3) | 864,511 | 27,436 |
| | <u>1,310,237</u> | <u>538,507</u> |
| FINANCING ACTIVITIES | | |
| (Increase) in obligation under capital lease | (248,667) | (84,907) |
| Net cash utilized by operating, investing and financing activities | 1,940,246 | 420,403 |
| Remittance to the General Revenue Fund | — | 71,929 |
| Increase in advance from the General Revenue Fund | 1,940,246 | 492,332 |
| Advance from the General Revenue Fund at beginning of year | 686,127 | 193,795 |
| Advance from the General Revenue Fund at end of year | <u>\$2,626,373</u> | <u>\$ 686,127</u> |

FORESTRY, LANDS AND WILDLIFE REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Forestry, Lands and Wildlife Revolving Fund operates under the authority of the Department of Forestry, Lands and Wildlife Act, Chapter D-20.5, Statutes of Alberta 1986.

Note 2 Significant Accounting Policies

a) These financial statements have been prepared in accordance with generally accepted accounting principles except that accrued costs incurred under defined benefit pension plans, employee disability plans and vacation pay entitlements for employee services rendered have not been recorded. These costs are accrued in the financial statements of the General Revenue Fund of the Province.

b) Other significant accounting policies are:

i) Inventories

Inventories for resale are valued at the lower of weighted average cost or net realizable value.

ii) Amortization

Capital assets are amortized on a straight-line basis over the estimated useful life of the assets as follows:

| | |
|--|------------------------|
| Film processing equipment | 3 to 20 years |
| Data processing and distribution equipment | 3 to 5 years |
| Equipment under capital leases | 3 years |
| Software license | based on product sales |

Note 3 Deferred Costs

Deferred costs consist of salaries and other costs incurred prior to the commencement of operations of Land Information Alberta. These costs will be amortized on the straight-line basis over the first 3 years of operations of Land Information Alberta.

The amounts are summarized as follows:

| | 1993 | 1992 |
|--------------------------|------------------|------------------|
| Cost | \$891,947 | \$ 27,436 |
| Accumulated amortization | 123,882 | — |
| Net | <u>\$768,065</u> | <u>\$ 27,436</u> |

Note 4 Capital Assets

Capital assets are summarized as follows:

| | 1993 | | | 1992 |
|--------------------------------|--------------------|-----------------------------|-------------------|-------------------|
| | Cost | Accumulated Amortization | Net | Net |
| Equipment | | | | |
| Film processing | \$ — | \$ — | \$ — | \$ 93,940 |
| Data processing | 237,837 | 96,909 | 140,928 | 85,433 |
| Distribution | 18,997 | 18,207 | 790 | 1,623 |
| Equipment under capital leases | 465,714 | 100,651 | 365,063 | 84,907 |
| Software license | 300,000 | 21,948 | 278,052 | 200,000 |
| | <u>\$1,022,548</u> | <u>\$ 237,715</u> | <u>\$ 784,833</u> | <u>\$ 465,903</u> |

Note 5 Lease Commitments

The Fund is committed under capital leases for photocopiers for initial terms up to five years. Future minimum lease payments are as follows:

| | Payment | Interest | Obligation |
|------|------------------|--------------------|------------------|
| 1994 | \$124,864 | \$ (9,630) | \$115,234 |
| 1995 | 76,984 | (4,204) | 72,780 |
| 1996 | 76,984 | (4,204) | 72,780 |
| 1997 | 76,984 | (4,204) | 72,780 |
| | <u>\$355,816</u> | <u>\$ (22,242)</u> | <u>\$333,574</u> |

Note 6 Advance from the General Revenue Fund

This advance, which is limited to \$5,000,000 is used in the daily operations of the Fund. It is unsecured, and has no specific repayment terms.

Note 7 Administration Costs

Accommodation, basic office furnishings and certain administrative salary costs incurred in the administration of the Fund have been borne by the General Revenue Fund and are not reflected in these financial statements.

Note 8 Comparative Figures

The 1992 figures have been reclassified where necessary to conform to 1993 presentation.

Note 9 Budgets

The revenue and expenditure budget amounts shown in these financial statements agree with the 1992-93 Government Estimates. Land Information Alberta's budget was prepared in late 1991, based on a full year of operations for 1992-93. Land Information Alberta opened to the public on November 1, 1992, and actual results reflect an operating period of five months.

Note 10 Approval of Financial Statements

These financial statements were approved by management.

Schedule 1

FORESTRY, LANDS AND WILDLIFE REVOLVING FUND
SCHEDULE OF OPERATING EXPENSES
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | 1992 |
|---|--------------------|--------------------|
| Manpower | \$1,528,029 | \$ 997,799 |
| Professional, technical and labour services | 202,182 | 81,864 |
| Amortization | 126,796 | 51,052 |
| Amortization, pre-operating expenses | 123,882 | — |
| Data processing | 109,974 | — |
| Rentals | 101,498 | 30,042 |
| Supplies | 68,141 | 68,882 |
| Repairs and maintenance | 34,191 | 18,522 |
| Maintenance of digital data | 22,852 | 115,104 |
| Freight and postage | 20,912 | 16,585 |
| Damaged and obsolete goods | 14,912 | 2,305 |
| Travel | 14,545 | 4,982 |
| Communication | 6,381 | 908 |
| Bad debts | 3,000 | 4,139 |
| Advertising and promotion | 2,079 | 2,144 |
| Hosting | 220 | — |
| Miscellaneous | 35,074 | 4,567 |
| | <u>\$2,414,668</u> | <u>\$1,398,895</u> |
| The above operating expenses pertain to: | | |
| Land Information Services Division | \$1,588,500 | \$1,398,895 |
| Land Information Alberta | 826,168 | — |
| | <u>\$2,414,668</u> | <u>\$1,398,895</u> |

Schedule 2

FORESTRY, LANDS AND WILDLIFE REVOLVING FUND
SCHEDULE OF NET INCOME (LOSS)
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | | | | | 1992 |
|-------------------------------------|--------------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| | Sales | Cost of Sales | Gross Profit | Other Revenue | Operating Expenses | Net Income (Loss) |
| Land Information Services Division: | | | | | | |
| Maps Alberta: | | | | | | |
| Maps | \$ 393,102 | \$ 104,204 | \$ 288,898 | \$ 23,202 | \$ 353,762 | \$ (41,662) |
| Airphotos | 680,509 | 341,174 | 339,335 | — | 370,969 | (31,634) |
| Warehouse | 332,594 | 223,649 | 108,945 | — | 200,982 | (92,037) |
| Administration | — | — | — | 22,930 | 285,396 | (262,466) |
| | <u>1,406,205</u> | <u>669,027</u> | <u>737,178</u> | <u>46,132</u> | <u>1,211,109</u> | <u>(427,799)</u> |
| Technical services: | | | | | | |
| Copy centre | 205,607 | 66,847 | 138,760 | — | 195,018 | (56,258) |
| Public lands | — | — | — | 63,650 | 61,272 | 2,378 |
| Survey data | 90,823 | 154 | 90,669 | — | 32,612 | 58,057 |
| Billing | — | — | — | 5,899 | — | 5,899 |
| | <u>296,430</u> | <u>67,001</u> | <u>229,429</u> | <u>69,549</u> | <u>288,902</u> | <u>10,076</u> |
| Digital services | — | — | — | 269,416 | 22,853 | 246,563 |
| Thematic services | — | — | — | 122,796 | 65,636 | 57,160 |
| | <u>1,702,635</u> | <u>736,028</u> | <u>966,607</u> | <u>507,893</u> | <u>1,588,500</u> | <u>(114,000)</u> |
| Public Lands Division: | | | | | | |
| Public grazing services | 140,096 | 149,364 | (9,268) | — | — | (9,268) |
| Land Information Alberta: | | | | | | |
| Customer relations | — | — | — | — | 217,616 | (217,616) |
| Corporate services | — | — | — | — | 512,181 | (512,181) |
| Data acquisition | — | — | — | — | 96,371 | (96,371) |
| Products | 47,055 | 40,112 | 6,943 | — | — | 6,943 |
| Miscellaneous | 700 | — | 700 | — | — | 700 |
| | <u>47,755</u> | <u>40,112</u> | <u>7,643</u> | <u>—</u> | <u>826,168</u> | <u>(818,525)</u> |
| | <u>\$1,890,486</u> | <u>\$ 925,504</u> | <u>\$ 964,982</u> | <u>\$ 507,893</u> | <u>\$2,414,668</u> | <u>\$(941,793)</u> |
| | | | | | | <u>\$ (290,591)</u> |

WATER RESOURCES REVOLVING FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Operations and Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Environmental Protection

I have audited the balance sheet of the Water Resources Revolving Fund as at March 31, 1993 and the statements of operations and surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
June 3, 1993

WATER RESOURCES REVOLVING FUND
BALANCE SHEET
AS AT MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|--------------------|--------------------|
| ASSETS | | |
| Current: | | |
| Accounts receivable | \$ 438,049 | \$ 440,090 |
| Inventories | 184,020 | 162,175 |
| Prepaid expenses | — | 447 |
| | <u>622,069</u> | <u>602,712</u> |
| Capital (Note 3) | <u>2,861,727</u> | <u>2,966,460</u> |
| | <u>\$3,483,796</u> | <u>\$3,569,172</u> |
| LIABILITIES AND SURPLUS | | |
| Accounts payable | \$ 150,227 | \$ 124,520 |
| Advance from the General Revenue Fund | <u>3,277,542</u> | <u>3,495,647</u> |
| | <u>3,427,769</u> | <u>3,620,167</u> |
| Surplus (deficit) | <u>56,027</u> | <u>(50,995)</u> |
| | <u>\$3,483,796</u> | <u>\$3,569,172</u> |
| The accompanying notes are part of these financial statements. | | |

WATER RESOURCES REVOLVING FUND
STATEMENT OF OPERATIONS AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | | 1992 |
|--|--------------------|------------------|--------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> |
| | (Note 6) | | |
| Revenue: | | | |
| Material and gas sales | \$ 183,300 | \$ 140,899 | \$ 261,104 |
| Less: Cost of goods sold | <u>166,600</u> | <u>131,371</u> | <u>251,080</u> |
| Gross profit | 16,700 | 9,528 | 10,024 |
| Equipment rental | <u>2,097,100</u> | <u>1,976,974</u> | <u>1,862,782</u> |
| | <u>2,113,800</u> | <u>1,986,502</u> | <u>1,872,806</u> |
| Expenses: | | | |
| Equipment operating costs | 1,292,000 | 950,987 | 1,086,228 |
| Amortization | 585,000 | 582,162 | 593,127 |
| Equipment rental | 230,000 | 343,235 | 285,388 |
| Repairs and maintenance | 45,000 | 45,796 | 43,523 |
| Administration (Note 4) | <u>30,000</u> | <u>26,875</u> | <u>38,176</u> |
| | <u>2,182,000</u> | <u>1,949,055</u> | <u>2,046,442</u> |
| Income (loss) from operations | <u>(68,200)</u> | <u>37,447</u> | <u>(173,636)</u> |
| Gain on disposal of equipment | 25,000 | 69,575 | 149,543 |
| Net income (loss) for the year | <u>(43,200)</u> | <u>107,022</u> | <u>(24,093)</u> |
| Surplus (deficit) at beginning of year | <u>(50,995)</u> | <u>(50,995)</u> | <u>(26,902)</u> |
| Surplus (deficit) at end of year | <u>\$ (94,195)</u> | <u>\$ 56,027</u> | <u>\$ (50,995)</u> |

WATER RESOURCES REVOLVING FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|-------------------|--------------------|
| Operating activities: | | |
| Net income (loss) for the year | \$ 107,022 | \$ (24,093) |
| Non-cash items: | | |
| Amortization | 582,162 | 593,127 |
| Gain on disposal of equipment | (69,575) | (149,543) |
| Decrease (increase) in accounts receivable | 2,041 | (81,894) |
| (Increase) decrease in inventories | (21,845) | 44,850 |
| Decrease in prepaid expenses | 447 | 446 |
| Increase (decrease) in accounts payable | 25,707 | (131,996) |
| | <u>625,959</u> | <u>250,897</u> |
| Investing activities: | | |
| Proceeds from equipment disposals | 77,799 | 178,712 |
| Purchase of equipment | (485,653) | (658,932) |
| | <u>(407,854)</u> | <u>(480,220)</u> |
| Decrease (increase) in advances from the | | |
| General Revenue Fund | <u>\$ 218,105</u> | <u>\$(229,323)</u> |

WATER RESOURCES REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Water Resources Revolving Fund operates under the authority of the Water Resources Act, Chapter W-5, Revised Statutes of Alberta 1980, as amended.

Fund revenue is derived from rentals and sales to the Water Resources Management Division of the Department of Environmental Protection.

Note 2 Significant Accounting Policies and Reporting Practices

a) Capital assets and amortization

Capital assets are shown at cost less accumulated amortization. Amortization is calculated on a straight-line basis over the estimated useful life of each type of equipment.

The estimated useful life of major equipment categories is as follows:

| | |
|---|--------------|
| Shop tools, small pumps and small boats | 3 years |
| Light vehicles and equipment | 3 - 5 years |
| Heavy vehicles and equipment, large pumps, and large boats | 6 - 12 years |
| Draglines and graders | 15 years |
| Aluminum water pipes | 15 years |
| Office equipment | 2 - 10 years |

b) Major overhauls

Major overhauls, significantly extending the life or improving the service potential of equipment, are amortized on a straight-line basis over the remaining useful life of the equipment.

c) Inventories

Inventories are valued at the lower of cost and net realizable value.

d) Leases

All leases with respect to the rental and maintenance of equipment, as lessee or lessor, can be cancelled at the end of any fiscal year and are therefore accounted for as operating leases.

Note 3 Capital Assets

| | <u>Cost</u> | <u>Accumulated Amortization</u> | <u>1993 Net</u> | <u>1992 Net</u> |
|-------------------------------------|--------------------|-------------------------------------|---------------------|---------------------|
| Rental equipment | \$8,185,920 | \$5,360,823 | \$2,825,097 | \$2,922,106 |
| Maintenance and office equipment | <u>295,388</u> | <u>258,758</u> | <u>36,630</u> | <u>44,354</u> |
| | <u>\$8,481,308</u> | <u>\$5,619,581</u> | <u>\$2,861,727</u> | <u>\$2,966,460</u> |

Note 4 Administration Expenses

Salaries, wages, rental charges for the Edmonton, Lethbridge, Grande Prairie and Peace River warehouses and certain overhead costs incurred in the administration of the Fund are borne by the General Revenue Fund and are not reflected in these financial statements.

Note 5 Subsequent Event

The Environmental Protection and Enhancement Act, the remainder of which is due to be proclaimed in September 1993, will establish the Environmental Protection and Enhancement Revolving Fund. This Fund will assume the assets, liabilities and responsibilities of the Water Resources Revolving Fund. The new revolving fund will also provide services and programs related to environmental protection.

Note 6 Budget

The revenue and expense budget amounts shown in these financial statements agree with the 1992-93 Government Estimates.

Note 7 Approval of Financial Statements

These financial statements were approved by management.

PERSONNEL ADMINISTRATION OFFICE REVOLVING FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Operations and Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister Responsible for Personnel Administration

I have audited the balance sheet of the Personnel Administration Office Revolving Fund as at March 31, 1993 and the statements of operations and surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
June 17, 1993

PERSONNEL ADMINISTRATION OFFICE REVOLVING FUND
BALANCE SHEET
AS AT MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|------------------|------------------|
| ASSETS | | |
| Current: | | |
| Accounts receivable | \$204,547 | \$ 63,775 |
| Inventories | 20,470 | 11,997 |
| Prepaid expenses | 1,970 | 1,353 |
| | <u>226,987</u> | <u>77,125</u> |
| Capital: | | |
| Capital assets, at cost | 41,674 | 41,039 |
| Less: Accumulated amortization | 35,760 | 32,422 |
| | <u>5,914</u> | <u>8,617</u> |
| | <u>\$232,901</u> | <u>\$ 85,742</u> |
| LIABILITIES AND SURPLUS | | |
| Accounts payable | \$128,421 | \$ 62,526 |
| Due to (from) the General Revenue Fund | 230,905 | (87,710) |
| Surplus (deficit) | (126,425) | 110,926 |
| | <u>\$232,901</u> | <u>\$ 85,742</u> |

The accompanying notes are part
of these financial statements.

PERSONNEL ADMINISTRATION OFFICE REVOLVING FUND
STATEMENT OF OPERATIONS AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | 1992 |
|---|-------------------|---------------------|
| | <u>Budget</u> | <u>Actual</u> |
| | (Note 5) | <u>Actual</u> |
| Revenue | <u>\$ 464,175</u> | <u>\$ 501,094</u> |
| Expenses: | | <u>\$ 648,946</u> |
| Professional, technical and labour services (Note 4) | 353,467 | 582,782 |
| Materials and supplies | 88,580 | 120,321 |
| Rental of facilities and equipment | 9,305 | 17,074 |
| Travel and hosting | 1,027 | 4,512 |
| Amortization | — | 4,970 |
| Freight and postage | 3,024 | 1,425 |
| Copyright fees | — | 453 |
| | <u>455,403</u> | <u>611,329</u> |
| Net income (loss) for the year | 8,772 | 37,617 |
| Surplus at beginning of year | 110,926 | 73,309 |
| Surplus (deficit) at end of year | <u>\$ 119,698</u> | <u>\$ (126,425)</u> |

PERSONNEL ADMINISTRATION OFFICE REVOLVING FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|--------------------|------------------|
| Operating activities: | | |
| Net income (loss) for the year | \$(237,351) | \$ 37,617 |
| Non-cash items: | | |
| Amortization | 3,668 | 4,970 |
| Loss on disposal of capital assets | 82 | — |
| (Increase) decrease in accounts receivable and inventories | (149,245) | 60,534 |
| (Increase) in prepaid expenses | (617) | (1,353) |
| Increase (decrease) in accounts payable | 65,895 | (27,769) |
| | <u>(317,568)</u> | <u>73,999</u> |
| Investing activities: | | |
| Purchase of capital assets | (1,047) | (4,993) |
| Net change in the account with the General Revenue Fund | (318,615) | 69,006 |
| Due from the General Revenue Fund at beginning of year | 87,710 | 18,704 |
| Due (to) from the General Revenue Fund at end of year | <u>\$(230,905)</u> | <u>\$ 87,710</u> |

PERSONNEL ADMINISTRATION OFFICE REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

- Note 1 Authority and Purpose
The Personnel Administration Office Revolving Fund operates under the authority of the Public Service Act, Chapter P-31, Revised Statutes of Alberta 1980, as amended.
The purpose of the Personnel Administration Office Revolving Fund is to provide employee training and development services to Provincial agencies and departments.
- Note 2 Summary of Significant Accounting Policies
- a) Inventory
Inventory is valued at the lower of cost and estimated net realizable value.
 - b) Amortization
Capital assets are amortized on a straight-line basis at the rate of 20% per annum.
 - c) Course Research and Development
Course research and development costs are expensed as incurred.
- Note 3 Administration Costs
Salaries, accommodation and other administrative expenses incurred in the administration of the Fund are borne by the General Revenue Fund and are not reflected in these financial statements.
- Note 4 Course Research and Development Costs
Course research and development costs expensed during 1992-93 amounted to \$157,000 (1992 \$19,500).
- Note 5 Budget
The revenue and expenditure budget amounts shown in these financial statements agree with the 1992-93 Government Estimates.
- Note 6 Approval of Financial Statements
These financial statements were approved by management.

PUBLIC WORKS, SUPPLY AND SERVICES REVOLVING FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Net Income and Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Net Income from Continuing Operations

AUDITOR'S REPORT

To the Minister of
Public Works, Supply and Services

I have audited the balance sheet of the Public Works, Supply and Services Revolving Fund as at March 31, 1993 and the statements of net income and surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting as described in Note 2 to the financial statements.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
May 25, 1993

PUBLIC WORKS, SUPPLY AND SERVICES REVOLVING FUND
BALANCE SHEET
AS AT MARCH 31, 1993

| | 1993 | 1992 |
|---|----------------------|----------------------|
| ASSETS | | |
| Current: | | |
| Accounts receivable | \$ 12,385,658 | \$ 11,925,280 |
| Inventories, at cost | 2,430,418 | 2,931,635 |
| Prepaid expenses | 1,270,826 | 1,184,532 |
| Capital assets held for disposal (Note 3) | 33,494,166 | — |
| | <u>49,581,068</u> | <u>16,041,447</u> |
| Long-term: | | |
| Prepaid expenses | 362,699 | — |
| Receivable (Note 4) | 119,406 | 324,096 |
| Capital assets (Note 5) | 53,853,246 | 93,102,942 |
| | <u>\$103,916,419</u> | <u>\$109,468,485</u> |
| LIABILITIES AND SURPLUS | | |
| Current: | | |
| Accounts payable | \$ 6,581,109 | \$ 5,748,873 |
| Computer hardware purchase obligations - current portion (Note 6) | 412,969 | 517,023 |
| | <u>6,994,078</u> | <u>6,265,896</u> |
| Computer hardware purchase obligations - long-term portion (Note 6) | 126,798 | 539,767 |
| Advance from the General Revenue Fund | 89,929,760 | 98,213,049 |
| Surplus | 6,865,783 | 4,449,773 |
| | <u>\$103,916,419</u> | <u>\$109,468,485</u> |
| The accompanying notes are part of these financial statements. | | |

PUBLIC WORKS, SUPPLY AND SERVICES REVOLVING FUND
STATEMENT OF NET INCOME AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | 1992 |
|--|---------------------|----------------------|
| | Budget | Actual |
| Service revenue, Schedule 1 | \$58,607,529 | \$45,348,616 |
| Gross profit on sales, Schedule 1 | 5,434,096 | 3,106,967 |
| | <u>64,041,625</u> | <u>48,455,583</u> |
| Operating expenses (Note 7): | | |
| Amortization | 25,087,159 | 15,693,632 |
| Manpower | 21,220,886 | 17,398,900 |
| Repairs and maintenance | 8,054,190 | 5,580,781 |
| Rentals | 5,600,641 | 4,564,094 |
| Write down of capital asset | — | — |
| Voluntary severance package payments | — | 1,130,224 |
| Materials and supplies | 2,234,880 | 879,382 |
| Data processing | 1,976,790 | 437,537 |
| Professional, technical and labour services | 1,406,981 | 433,820 |
| Freight and postage | 393,757 | 334,598 |
| Travel | 166,982 | 54,937 |
| Federal sales tax charges, less recoveries | — | — |
| Telephone and communications | 41,650 | 25,140 |
| Miscellaneous | 29,700 | 94,752 |
| | <u>66,213,616</u> | <u>46,627,797</u> |
| Net income (loss) from continuing operations, Schedule 1 | (2,171,991) | 1,827,786 |
| Net income (loss) from discontinued operations (Note 3) | — | 588,224 |
| Net income (loss) for the year | (2,171,991) | 2,416,010 |
| Surplus at beginning of year | 7,511,369 | 4,449,773 |
| Surplus at end of year | <u>\$ 5,339,378</u> | <u>\$ 6,865,783</u> |
| | | <u>\$109,468,485</u> |

PUBLIC WORKS, SUPPLY AND SERVICES REVOLVING FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | | 1992 |
|--|-----------------------|---------------------|-----------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> |
| OPERATING ACTIVITIES | | | |
| Cash from continuing operations: | | | |
| Net income (loss) for the year | \$ (2,171,991) | \$ 1,827,786 | \$ (5,098,042) |
| Charges (credits) not affecting cash: | | | |
| Amortization | 25,087,159 | 15,693,632 | 16,683,605 |
| Write down of capital asset | — | — | 2,267,000 |
| Losses on disposal of capital assets, net | — | 977,528 | 790,477 |
| | <u>22,915,168</u> | <u>18,498,946</u> | <u>14,643,040</u> |
| Net change in working capital relating to continuing operations (Note 8) | <u>336,900</u> | <u>786,781</u> | <u>(1,051,309)</u> |
| Net cash arising from continuing operations | <u>23,252,068</u> | <u>19,285,727</u> | <u>13,591,731</u> |
| Cash (used by) arising from discontinued operations (Note 3) | <u>—</u> | <u>(370,709)</u> | <u>863,916</u> |
| Net cash arising from operations | <u>23,252,068</u> | <u>18,915,018</u> | <u>14,455,647</u> |
| INVESTING ACTIVITIES | | | |
| Purchase of capital assets | (27,158,938) | (16,660,372) | (18,073,486) |
| Proceeds from disposal of capital assets | 1,097,500 | 6,703,675 | 2,672,926 |
| Increase in long-term prepaid expenses | — | (362,699) | — |
| Decrease (increase) in long-term receivable | — | 204,690 | (324,096) |
| Net cash used by investing activities | <u>(26,061,438)</u> | <u>(10,114,706)</u> | <u>(15,724,656)</u> |
| FINANCING ACTIVITIES | | | |
| Decrease in computer hardware purchase obligations | <u>—</u> | <u>(517,023)</u> | <u>(602,766)</u> |
| Decrease (increase) in advance from the General Revenue Fund | <u>\$ (2,809,370)</u> | <u>\$ 8,283,289</u> | <u>\$ (1,871,775)</u> |

PUBLIC WORKS, SUPPLY AND SERVICES REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Public Works, Supply and Services Revolving Fund operates under the authority of the Department of Public Works, Supply and Services Act, Chapter D-25.5, Statutes of Alberta 1983, as amended.

Note 2 Significant Accounting Policies and Reporting Practices

a) General

These financial statements have been prepared in accordance with generally accepted accounting principles except that accrued costs incurred under defined benefit pension plans, employee disability plans and vacation pay entitlements for employee services rendered have not been recorded. These costs are accrued in the financial statements of the General Revenue Fund of the Province.

b) Amortization

Capital assets are amortized on a straight-line basis over their estimated useful life as follows:

| | |
|------------------------|---------------|
| Computer hardware | 3 to 6 years |
| Automobiles and trucks | 3 to 8 years |
| Aircraft | 24 years |
| Computer software | 3 to 5 years |
| Other equipment | 5 to 10 years |

Note 3 Discontinued Operations

Effective April 1, 1993, the Revolving Fund has transferred certain capital assets utilized by the fleet management services of the Central Vehicle Services Division to the Transportation Revolving Fund. These assets were transferred for total proceeds of \$33,494,166, equivalent to their net book value at March 31, 1993, and are detailed as follows:

| | <u>Cost</u> | <u>Accumulated Amortization</u> | <u>Net Book Value</u> |
|------------------------------|---------------------|-------------------------------------|---------------------------|
| Computer hardware | \$ 101,414 | \$ 85,531 | \$ 15,883 |
| Automobile and trucks | 58,976,915 | 25,590,945 | 33,385,970 |
| Computer software | 86,795 | 86,794 | 1 |
| Office and general equipment | 63,184 | 62,625 | 559 |
| Shop equipment | 236,891 | 145,138 | 91,753 |
| | <u>\$59,465,199</u> | <u>\$25,971,033</u> | <u>\$33,494,166</u> |

Net income (loss) from discontinued operations comprises:

| | <u>1993</u> | <u>1992</u> |
|--|-------------------|---------------------|
| Service revenue | \$ 8,104,135 | \$ 7,105,040 |
| Operating expenses: | | |
| Amortization | 5,811,107 | 5,505,636 |
| Other | 1,704,804 | 1,900,318 |
| | <u>7,515,911</u> | <u>7,405,954</u> |
| Net income (loss) from discontinued operations | <u>\$ 588,224</u> | <u>\$ (300,914)</u> |

Cash from discontinued operations comprises:

| | | |
|---|---------------------|-------------------|
| Net income (loss) from discontinued operations | \$ 588,224 | \$ (300,914) |
| Charges (credits) not affecting cash: | | |
| Amortization | 5,811,107 | 5,505,636 |
| Gains on disposal of capital assets | (123,522) | (1,636) |
| Purchase of capital assets | (8,058,217) | (6,735,748) |
| Proceeds from disposal of capital assets | 1,411,699 | 2,396,578 |
| Cash (used by) arising from discontinued operations | <u>\$ (370,709)</u> | <u>\$ 863,916</u> |

Note 4 Long-term Receivable

The long-term receivable is due in 19 equal monthly instalments ending October 31, 1994.

Note 5 Capital Assets

| | <u>1993</u> | | | <u>1992</u> | |
|--|----------------------|-------------------------------------|---------------------------|---------------------------|--|
| | <u>Cost</u> | <u>Accumulated Amortization</u> | <u>Net Book Value</u> | <u>Net Book Value</u> | |
| Computer hardware | \$ 59,526,357 | \$ 32,096,904 | \$27,429,453 | \$ 33,017,061 | |
| Automobiles and trucks | 2,893,395 | 767,905 | 2,125,490 | 34,617,819 | |
| Aircraft | 28,053,306 | 7,230,360 | 20,822,946 | 21,768,328 | |
| Computer software | 11,503,577 | 8,666,842 | 2,836,735 | 2,814,874 | |
| Printing and photocopying equipment | 1,562,824 | 1,024,475 | 538,349 | 671,058 | |
| Office and general equipment | 486,691 | 386,418 | 100,273 | 114,744 | |
| Shop equipment | — | — | — | 99,058 | |
| | <u>\$104,026,150</u> | <u>\$ 50,172,904</u> | <u>\$ 53,853,246</u> | <u>\$ 93,102,942</u> | |

Note 6 Computer Hardware Purchase Obligations

Certain data processing acquisition contracts provide for a portion of the purchase price to be paid by instalments over a number of years. In order to remove the financing charge in these arrangements, the instalments have been discounted to their value at the time of purchase. The cost of computer hardware includes this discounted value and a corresponding amount has been recorded as a liability. The liability remaining at March 31, 1993 will be discharged as follows:

| | |
|---------------------------|------------------|
| Year ended March 31, 1994 | \$412,969 |
| 1995 | 126,798 |
| | <u>\$539,767</u> |

Note 7 Operating Expenses

Accommodation, certain salaries and other administrative expenses incurred in the administration of the Revolving Fund have not been included in the Fund's expenditures. These costs are recorded by the General Revenue Fund of the Province.

Note 8 Net Change in Working Capital Relating to Continuing Operations

Net change in working capital relating to continuing operations comprises:

| | 1993 | | 1992 |
|---------------------|-------------------|-------------------|-----------------------|
| | Budget | Actual | Actual |
| Accounts receivable | \$ — | \$ (460,378) | \$ 768,120 |
| Inventories | 336,900 | 501,217 | 67,375 |
| Prepaid expenses | — | (86,294) | (442,801) |
| Accounts payable | — | 832,236 | (1,444,003) |
| | <u>\$ 336,900</u> | <u>\$ 786,781</u> | <u>\$ (1,051,309)</u> |

Note 9 Budget

The 1993 budget was approved by Trcasury Board on April 2, 1992. Budgeted amounts have not been reclassified to separately disclose discontinued operations.

Note 10 Comparative Figures

The 1992 figures have been reclassified where necessary to conform to 1993 presentation.

Note 11 Approval of Financial Statements

These financial statements were approved by management.

Schedule 1

PUBLIC WORKS, SUPPLY AND SERVICES REVOLVING FUND
SCHEDULE OF NET INCOME FROM CONTINUING OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | | | | | | 1993 | 1992 |
|--------------------------|--------------|---------------|--------------|-----------------|--------------------|-----------------------|-----------------------|-----------------------|
| | | | | Actual | | | Budget | Actual |
| | Sales | Cost of Sales | Gross Profit | Service Revenue | Operating Expenses | Net Revenues (Losses) | Net Revenues (Losses) | Net Revenues (Losses) |
| puter processing | \$ — | \$ — | \$ — | \$42,253,923 | \$39,587,959 | \$ 2,665,964 | \$(1,845,910) | \$(4,479,864) |
| housing and distribution | 8,337,445 | 6,526,513 | 1,810,932 | 46,907 | 2,130,316 | (272,477) | (69,970) | (48,636) |
| ly equipment | — | — | — | 469,385 | 435,316 | 34,069 | 77,165 | (20,374) |
| puter systems | — | — | — | 2,443,116 | 2,627,637 | (184,521) | (278,132) | (333,799) |
| ing services | 1,863,108 | 489,876 | 1,373,232 | 191 | 1,765,052 | (391,629) | (55,144) | (196,291) |
| c orders | 512,029 | 491,144 | 20,885 | — | 44,505 | (23,620) | — | (19,078) |
| ransportation | — | — | — | 945,382 | 945,382 | — | — | — |
| ge | 6,136,260 | 6,136,260 | — | — | — | — | — | — |
| pmment for resale | 174,370 | 174,370 | — | — | — | — | — | — |
| | 17,023,212 | 13,818,163 | 3,205,049 | 46,158,904 | 47,536,167 | 1,827,786 | (2,171,991) | (5,098,042) |
| -fund eliminations | 215,233 | 117,151 | 98,082 | 810,288 | 908,370 | — | — | — |
| | \$16,807,979 | \$13,701,012 | \$ 3,106,967 | \$45,348,616 | \$46,627,797 | \$ 1,827,786 | \$(2,171,991) | \$(5,098,042) |

GAS ALBERTA OPERATING FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Operations and Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Transportation and Utilities

I have audited the balance sheet of the Gas Alberta Operating Fund as at March 31, 1993 and the statements of operations and surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting as described in Note 2 to the financial statements.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
May 21, 1993

GAS ALBERTA OPERATING FUND
BALANCE SHEET
AS AT MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|--------------------|--------------------|
| ASSETS | | |
| Current: | | |
| Accounts receivable | \$9,656,582 | \$8,107,630 |
| Capital assets (Note 3) | 227,873 | 292,003 |
| | <u>\$9,884,455</u> | <u>\$8,399,633</u> |
| LIABILITIES AND SURPLUS | | |
| Current: | | |
| Accounts payable | \$4,338,685 | \$2,353,099 |
| Advance from the General Revenue Fund | 6,502,961 | 3,661,900 |
| Surplus (deficit) | (957,191) | 2,384,634 |
| | <u>\$9,884,455</u> | <u>\$8,399,633</u> |
| The accompanying notes are part of these financial statements. | | |

GAS ALBERTA OPERATING FUND
STATEMENT OF OPERATIONS AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|---------------------|---------------------|
| | Budget | Actual |
| REVENUE | | |
| Gas operations | | |
| Sale of natural gas (Note 4) | \$25,875,000 | \$24,902,339 |
| Transportation revenue | 120,000 | 149,768 |
| Other revenue | 18,000 | 8,136 |
| Billing services revenue | 250,000 | 254,731 |
| | <u>26,263,000</u> | <u>24,947,604</u> |
| EXPENDITURE | | |
| Gas operations | | |
| Purchase of natural gas | 21,373,000 | 22,618,497 |
| Pipeline operators' charges | 3,000,000 | 4,098,758 |
| Department owned pipeline charges | 650,000 | 673,402 |
| Well operators' charges | 40,000 | 61,305 |
| Emergency supply services | — | 92,152 |
| Administration costs (Note 5) | 1,200,000 | 1,245,617 |
| | <u>26,263,000</u> | <u>28,757,193</u> |
| Operating (deficit) surplus for the year | \$ — | (3,341,825) |
| Surplus at beginning of year | <u>2,384,634</u> | <u>1,462,242</u> |
| Surplus (deficit) at end of year | <u>\$ (957,191)</u> | <u>\$ 2,384,634</u> |

GAS ALBERTA OPERATING FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | 1992 |
|--|-----------------------------|-----------------------------|
| Operating activities: | | |
| Operating (deficit) surplus for the year | \$(3,341,825) | \$ 922,392 |
| Amortization | 71,619 | 31,882 |
| | <u>(3,270,206)</u> | <u>954,274</u> |
| Changes in working capital relating to operations: | | |
| Accounts receivable | (1,548,952) | 1,823,728 |
| Accounts payable | 1,985,586 | (1,042,887) |
| Net cash applied to operations | <u>(2,833,572)</u> | <u>1,735,115</u> |
| Investing activities: | | |
| Purchase of capital assets | (7,489) | (174,000) |
| (Increase) decrease in advance from the General Revenue Fund | (2,841,061) | 1,561,115 |
| Advance from the General Revenue Fund at beginning of year | <u>(3,661,900)</u> | <u>(5,223,015)</u> |
| Advance from the General Revenue Fund at end of year | <u><u>\$(6,502,961)</u></u> | <u><u>\$(3,661,900)</u></u> |

GAS ALBERTA OPERATING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Gas Alberta Operating Fund operates under the authority of the Rural Gas Act, Chapter R-19, Revised Statutes of Alberta 1980, as amended.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

a) General

These financial statements have been prepared in accordance with generally accepted accounting principles except that accrued costs incurred under defined benefit pension plans, employee disability plans and vacation pay entitlements for employee services rendered have not been recorded. These costs are accrued in the financial statements of the General Revenue Fund of the Province.

b) Amortization

Capital assets are amortized on a straight-line basis over the estimated useful life of the assets as follows:

| | |
|-------------------|---------|
| Computer hardware | 5 years |
| Computer software | 5 years |

Note 3 Capital Assets

Capital assets are summarized as follows:

| | 1993 | | 1992 |
|-------------------|------------------|-----------------------------|------------------|
| | Cost | Accumulated Amortization | Net |
| Computer hardware | \$137,327 | \$ 75,029 | \$ 62,298 |
| Computer software | 220,769 | 55,194 | 165,575 |
| | <u>\$358,096</u> | <u>\$130,223</u> | <u>\$227,873</u> |
| | | | <u>\$292,003</u> |

Note 4 Revenue

Revenue for the year is net of \$1.5 million refunded to customers. This refund was to reduce accumulated surplus held by the Fund as a result of selling gas to the customers at a rate higher than that required to cover its cost.

Note 5 Administration Costs

Administration costs are comprised of:

| | <u>1993</u> | <u>1992</u> |
|------------------------------|--------------------|--------------------|
| Salaries, wages and benefits | \$ 755,493 | \$ 752,576 |
| Professional services | 131,646 | 84,506 |
| Freight and postage | 129,584 | 125,160 |
| Data processing | 86,624 | 76,635 |
| Amortization | 71,619 | 31,882 |
| Travel | 27,518 | 25,397 |
| Repairs and maintenance | 20,857 | 21,655 |
| Materials and supplies | 18,797 | 28,854 |
| Rental | 1,587 | 5,091 |
| Miscellaneous | 1,892 | 3,067 |
| | <u>\$1,245,617</u> | <u>\$1,154,823</u> |

Accommodation and certain administrative costs, including salaries and wages, have not been included in the Fund's expenditure. These costs are recorded by the General Revenue Fund of the Province.

Note 6 Lease Commitment

The Fund is committed to an annual lease payment of \$300,000 until the year 2042, for the use of pipelines owned by the Department of Transportation and Utilities.

Note 7 Budget

The budget for the year ended March 31, 1993 was included in the Province of Alberta 1992-93 Government Estimates.

Note 8 Comparative Figures

The 1992 figures have been reclassified where necessary to conform to 1993 presentation.

Note 9 Approval of Financial Statements

These financial statements were approved by management.

TRANSPORTATION REVOLVING FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Operations and Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Expenditure

AUDITOR'S REPORT

To the Minister of Transportation and Utilities

I have audited the balance sheet of the Transportation Revolving Fund as at March 31, 1993 and the statements of operations and surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting as described in Note 2 to the financial statements.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
June 3, 1993

TRANSPORTATION REVOLVING FUND
BALANCE SHEET
AS AT MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|----------------------|----------------------|
| ASSETS | | |
| Current: | | |
| Accounts receivable | \$ 5,054,717 | \$ 11,527,729 |
| Inventories (Note 3) | <u>8,557,452</u> | <u>9,759,231</u> |
| | <u>13,612,169</u> | <u>21,286,960</u> |
| Capital (Note 4): | | |
| At cost | 122,721,251 | 120,307,129 |
| Less: Accumulated amortization | <u>64,219,414</u> | <u>65,917,833</u> |
| | <u>58,501,837</u> | <u>54,389,296</u> |
| Other: | | |
| Gravel | 10,866,312 | 12,261,804 |
| Land | <u>2,710,723</u> | <u>1,197,949</u> |
| | <u>13,577,035</u> | <u>13,459,753</u> |
| | <u>\$ 85,691,041</u> | <u>\$ 89,136,009</u> |
| LIABILITIES AND SURPLUS | | |
| Current: | | |
| Accounts payable | \$ 6,355,782 | \$ 4,104,710 |
| Advances from the General Revenue Fund | 78,620,425 | 85,031,299 |
| Surplus | <u>714,834</u> | <u>—</u> |
| | <u>\$ 85,691,041</u> | <u>\$ 89,136,009</u> |
| The accompanying notes are part of these financial statements. | | |

TRANSPORTATION REVOLVING FUND
STATEMENT OF OPERATIONS AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|-----------------------|-------------------|
| | <u>Budget</u> | <u>Actual</u> |
| REVENUE | | <u>Actual</u> |
| Fleet operations | \$31,550,600 | \$32,291,600 |
| Stores operations | 13,613,000 | 15,203,656 |
| Gravel and land operations | — | 8,915,848 |
| Shop operations | <u>2,087,300</u> | <u>2,206,342</u> |
| | <u>47,250,900</u> | <u>62,339,195</u> |
| EXPENDITURE | | |
| Fleet operations | 27,202,400 | 29,712,250 |
| Stores operations | 14,165,500 | 15,357,303 |
| Gravel and land operations | — | 8,915,848 |
| Support services | 2,632,800 | 2,838,485 |
| Shop operations | 3,791,200 | 2,569,428 |
| Apprenticeship development | <u>2,259,000</u> | <u>2,280,068</u> |
| Schedule 1 | <u>50,050,900</u> | <u>61,673,382</u> |
| Excess (deficiency) of revenue over expenditure for the year | (2,800,000) | 665,813 |
| Surplus (deficit) at beginning of year | <u>(7,037,813)</u> | <u>(665,813)</u> |
| Surplus (deficit) at end of year | <u>\$ (9,837,813)</u> | <u>\$ —</u> |

TRANSPORTATION REVOLVING FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | | 1992 |
|---|--------------------|------------------------|------------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> |
| Operating activities: | | | |
| Excess (deficiency) of revenue over expenditure | \$ (2,800,000) | \$ 714,834 | \$ 665,813 |
| Amortization | 7,436,000 | 6,152,086 | 7,424,560 |
| Gain on disposal of capital assets | — | (1,085,143) | (1,048,530) |
| Rental equipment purchases | (11,350,875) | (11,288,731) | (10,349,291) |
| Proceeds from disposal of rental equipment | — | 2,256,110 | 1,730,176 |
| Gravel and land purchases | — | (4,366,458) | (7,504,472) |
| Proceeds from sale of gravel and land | — | 4,249,176 | 8,915,848 |
| | <u>(6,714,875)</u> | <u>(3,368,126)</u> | <u>(165,896)</u> |
| Changes in non-cash balances: | | | |
| Accounts receivable | — | 6,473,012 | 1,175,297 |
| Inventories | 500,000 | 1,201,779 | 3,671,579 |
| Accounts payable | — | 2,251,072 | (2,575,907) |
| | <u>500,000</u> | <u>9,925,863</u> | <u>2,270,969</u> |
| Cash generated from (applied to) operating activities | <u>(6,214,875)</u> | <u>6,557,737</u> | <u>2,105,073</u> |
| Investing activities: | | | |
| Purchase of other capital assets | (257,125) | (160,561) | (126,241) |
| Proceeds from disposals of other capital assets | — | 13,698 | 26,148 |
| Cash applied to investing activities | <u>(257,125)</u> | <u>(146,863)</u> | <u>(100,093)</u> |
| Decrease (increase) in advances from the General Revenue Fund | \$ (6,472,000) | 6,410,874 | 2,004,980 |
| Advances from the General Revenue Fund at beginning of year | | <u>(85,031,299)</u> | <u>(87,036,279)</u> |
| Advances from the General Revenue Fund at end of year | | <u>\$ (78,620,425)</u> | <u>\$ (85,031,299)</u> |

TRANSPORTATION REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Transportation Revolving Fund operates under the authority of the Department of Transportation and Utilities Act, Chapter D-30, Revised Statutes of Alberta 1980, as amended.

The Fund's revenue is derived mainly from rentals and sales to the Department of Transportation and Utilities.

Note 2 Significant Accounting Policies and Reporting Practices

a) General

These financial statements have been prepared in accordance with generally accepted accounting principles except that accrued costs incurred under defined benefit pension plans, employee disability plans and vacation pay entitlements for employee services rendered have not been recorded. These costs are accrued in the financial statements of the General Revenue Fund of the Province.

b) Revenue and Expenditure

The Fund's operations are undertaken through the following enterprises:

Fleet

The fleet of mobile equipment is rented for the construction and maintenance of roads, bridges and airports.

Stores

Inventories are maintained for use in construction and maintenance activities.

Gravel and Land

Gravel is acquired and processed to supply materials for construction and maintenance activities. Land is acquired for construction of highways.

Shop

A network of repair shops is maintained for the maintenance, repair and overhaul of fleet equipment and for the manufacture of inventories.

Charges between enterprises are eliminated from these financial statements.

c) Inventories

Inventories are valued at the lower of cost and net realizable value.

d) Capital Assets

Rental equipment is amortized on a straight-line basis. The approximate useful life of major equipment categories is as follows:

| | |
|--------------------------------------|----------------|
| Light trucks | 5 years |
| Heavy trucks | 10 to 12 years |
| Graders, tractors, loaders, trailers | 12 to 18 years |
| Cranes | 20 years |

Shop equipment is amortized on a 20% declining balance method.

Store equipment and computer hardware and software is amortized on a straight-line basis over 5 years.

e) Gravel and Land

Gravel and land are valued at cost.

Note 3 Inventories

Inventories consist of the following:

| | 1993 | 1992 |
|---------------------|--------------------|--------------------|
| Parts and materials | \$7,847,356 | \$9,074,052 |
| Petroleum | 441,083 | 434,733 |
| Work in process | 269,013 | 250,446 |
| | <u>\$8,557,452</u> | <u>\$9,759,231</u> |

Note 4 Capital Assets

Capital assets consist of:

| | 1993 | | 1992 | |
|-------------------|----------------------|--------------------------|----------------------|----------------------|
| | Cost | Accumulated Amortization | Net Book Value | Net Book Value |
| Rental equipment | \$119,341,512 | \$ 61,769,556 | \$ 57,571,956 | \$ 53,018,708 |
| Computer software | 2,170,564 | 1,736,452 | 434,112 | 868,225 |
| Shop equipment | 778,937 | 457,372 | 321,565 | 285,749 |
| Computer hardware | 426,503 | 253,793 | 172,710 | 214,373 |
| Store equipment | 3,735 | 2,241 | 1,494 | 2,241 |
| | <u>\$122,721,251</u> | <u>\$ 64,219,414</u> | <u>\$ 58,501,837</u> | <u>\$ 54,389,296</u> |

Note 5 Administrative Expenses

Accommodation, including repair shops and warehouse facilities, and certain administrative costs, including salaries and wages, have not been included in the Fund's expenditure. These costs are recorded by the General Revenue Fund of the Province.

Note 6 Contingent Liabilities

Land

Claims pending in respect of additional compensation for land acquired under expropriation proceedings amount to approximately \$8 million. The actual liability, if any, cannot be determined until expropriation proceedings are completed.

Note 7 Subsequent Event

Effective April 1, 1993, certain capital assets owned by the Central Vehicle Services Division of the Public Works, Supply and Services Revolving Fund were transferred to the Fund. The assets were transferred at a total value of \$33,494,166 and consist of the following:

| | |
|--------------------------------|---------------------|
| Automobile and trucks | \$33,385,970 |
| Shop equipment | 91,753 |
| Computer hardware and software | 15,884 |
| Office and general equipment | 559 |
| | <u>\$33,494,166</u> |

- Note 8 Budget
The budget for the year ended March 31, 1993 was included in the Province of Alberta 1992-93 Government Estimates.
- Note 9 Comparative Figures
The 1992 figures have been reclassified where necessary to conform to 1993 presentation.
- Note 10 Approval of Financial Statements
These financial statements were approved by management.

TRANSPORTATION REVOLVING FUND
SCHEDULE OF EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1993

| | Fleet Operations | Stores Operations | Gravel and Land Operations | Support Services | Shop Operations | Apprenticeship Development | 1993 (Actual) | 1992 (Actual) |
|-------------------------|---------------------|----------------------|----------------------------------|---------------------|---------------------|-------------------------------|---------------------|--------------------|
| Cost of sales | \$ — | \$ 8,470,560 | \$ 4,249,176 | \$ — | \$ 1,247,161 | \$ — | \$13,966,897 | \$23,273,93 |
| Salaries and wages | 7,651,716 | 1,464,672 | — | 1,088,003 | 898,258 | 2,010,478 | 13,113,127 | 15,229,75 |
| Repairs and maintenance | 7,629,036 | 19,450 | — | 27,713 | 11,391 | — | 7,687,590 | 7,610,19 |
| Amortization | 5,608,131 | 26,028 | — | 506,432 | 11,495 | — | 6,152,086 | 7,424,50 |
| Petroleum products | 5,918,382 | — | — | — | — | — | 5,918,382 | 6,560,79 |
| Data processing | — | — | — | 805,057 | — | — | 805,057 | 1,002,42 |
| Freight and postage | 294,315 | 211,864 | — | — | 19,762 | — | 525,941 | 402,99 |
| Contractual services | 315,177 | 113,264 | — | 19,168 | 34,137 | — | 481,746 | 376,70 |
| Materials and supplies | 202,956 | 31,201 | — | 16,231 | 24,980 | — | 275,368 | 289,10 |
| Travel | 201,327 | 32,084 | — | — | 23,678 | — | 257,089 | 291,62 |
| Telephone | 112,145 | 23,477 | — | — | 14,154 | — | 149,776 | 186,63 |
| Rentals | 30,657 | 7,649 | — | — | 3,769 | — | 42,075 | 52,90 |
| Other | 273,150 | 34,694 | — | 36,968 | 33,283 | — | 378,095 | 202,40 |
| Gain on disposals | (1,080,465) | (4,002) | — | — | (676) | — | (1,085,143) | (1,048,50) |
| | <u>\$27,156,527</u> | <u>\$10,430,941</u> | <u>\$ 4,249,176</u> | <u>\$ 2,499,572</u> | <u>\$ 2,321,392</u> | <u>\$ 2,010,478</u> | <u>\$48,668,086</u> | <u>\$61,673,38</u> |

Schedule

LAND PURCHASE FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Income and Deficit
Statement of Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

To the Provincial Treasurer

I have audited the balance sheet of the Land Purchase Fund as at March 31, 1993 and the statements of income and deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
June 9, 1993

LAND PURCHASE FUND
BALANCE SHEET
MARCH 31, 1993

| | 1993 | 1992 |
|--|----------------------|----------------------|
| ASSETS | | |
| Accounts receivable | \$ 73,125 | \$ 67,605 |
| Land and buildings inventory (Note 3) | <u>190,060,402</u> | <u>183,028,704</u> |
| | <u>\$190,133,527</u> | <u>\$183,096,309</u> |
| LIABILITIES AND DEFICIT | | |
| Liabilities: | | |
| Accounts payable | \$ 1,855,820 | \$ 3,327,903 |
| Advances from the General Revenue Fund | <u>192,507,848</u> | <u>182,116,128</u> |
| | 194,363,668 | 185,444,031 |
| Deficit | <u>(4,230,141)</u> | <u>(2,347,722)</u> |
| | <u>\$190,133,527</u> | <u>\$183,096,309</u> |
| The accompanying notes are part of these financial statements. | | |

LAND PURCHASE FUND
STATEMENT OF INCOME AND DEFICIT
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | 1992 |
|--|-------------------|----------------------|
| | Budget | Actual |
| Land and buildings held for resale: | | Actual |
| Sales | \$ — | \$ 3,060,236 |
| Cost of sales and provision for decline in value | <u>—</u> | <u>8,046,411</u> |
| Loss on land and buildings held for resale | <u>—</u> | <u>(4,986,175)</u> |
| Rentals: | | |
| Income | 700,000 | 921,046 |
| Expense | <u>100,000</u> | <u>165,024</u> |
| Net rental income | <u>600,000</u> | <u>756,022</u> |
| Other income | <u>—</u> | <u>12</u> |
| Net income (loss) | <u>\$ 600,000</u> | <u>(4,230,141)</u> |
| Deficit at beginning of year | | (2,347,722) |
| Transfer from the General Revenue Fund | | (44,367,848) |
| for prior year's deficit | | 2,347,722 |
| Deficit at end of year | | <u>\$(4,230,141)</u> |

LAND PURCHASE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | | 1992 |
|--|---------------------|----------------------|----------------------|
| | Budget | Actual | Actual |
| Operating transactions: | | | |
| Net income (loss) | \$ 600,000 | \$ (4,230,141) | \$ (2,347,722) |
| Non-cash item: | | | |
| Loss on land and buildings held for resale | — | 4,986,175 | 3,182,494 |
| Proceeds from sale of land and buildings held for resale | — | 3,060,236 | 2,765,804 |
| Reimbursement for cost of land and buildings transferred to the General Revenue Fund | — | 125,236 | 17,847,256 |
| Acquisition of land and buildings | (5,500,000) | (15,203,345) | (25,571,858) |
| Increase (decrease) in payables | — | (1,472,083) | 1,080,767 |
| Increase in receivables | — | (5,520) | (12,868) |
| | <u>(4,900,000)</u> | <u>(12,739,442)</u> | <u>(3,056,127)</u> |
| Financing transactions: | | | |
| Transfer from the General Revenue Fund for prior year's deficit | — | 2,347,722 | 44,367,848 |
| Increase (decrease) in advances from the General Revenue Fund | <u>\$ 4,900,000</u> | 10,391,720 | (41,311,721) |
| Advances from the General Revenue Fund at beginning of year | | <u>182,116,128</u> | <u>223,427,849</u> |
| Advances from the General Revenue Fund at end of year | | <u>\$192,507,848</u> | <u>\$182,116,128</u> |

LAND PURCHASE FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Land Purchase Fund operates under the authority of the Government Land Purchases Act, Chapter G-8, Revised Statutes of Alberta 1980, as amended.

Note 2 Significant Accounting Policies and Reporting Practices

- a) Land and buildings held for future use are carried at cost less proceeds of sundry disposals. The Act provides that, if money is voted by the Legislature for the purpose of reimbursing the Fund, the Provincial Treasurer may order the transfer from the supply vote to the Fund of an amount which includes the cost of each acquisition and interest thereon determined by the Provincial Treasurer. The reimbursement is reflected in these financial statements at the time of transfer.
- b) Land and buildings held for resale are valued at the lower of cost and net realizable value, on an aggregate basis.

Note 3 Land and Buildings Inventory

| | 1993 | 1992 |
|-----------------------|----------------------|----------------------|
| Land and buildings | | |
| - held for future use | \$147,537,194 | \$134,655,351 |
| - held for resale | <u>42,523,208</u> | <u>48,373,353</u> |
| | <u>\$190,060,402</u> | <u>\$183,028,704</u> |

During the year land and buildings costing \$2,196,265 (1992 \$10,849,478) were transferred from land and buildings held for future use to land and buildings held for resale.

At March 31, 1993, the Fund held land and buildings costing approximately \$15,196,923 (1992 \$10,868,038) upon which development had commenced. The costs for developing this land are reported in the General Revenue Fund.

Note 4 Administration Costs

Accommodation and certain administrative costs, including salaries and wages, have not been included in the Fund's expenditure. These costs are recorded by the General Revenue Fund.

Note 5 Contingencies and Commitments

Claims pending in respect of additional compensation for land and buildings acquired under expropriation proceedings amounted to approximately \$50,923,000 (1992 \$54,820,000). The actual liability, if any, cannot be determined until expropriation proceedings are completed.

Commitments for rental expense amounted to approximately \$162,000 (1992 \$245,000).

Note 6 Budget

The budget for the Fund was included in the Province of Alberta 1992-93 Government Estimates and is included in these financial statements for comparison with the 1992-93 actual figures.

Note 7 Comparative Figures

The 1992 figures have been restated where necessary to conform to 1993 presentation.

Note 8 Approval of Financial Statements

These financial statements were approved by management.

PENSION PLAN ADMINISTRATION FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Revenue and Expenditure
Notes to the Financial Statements

AUDITOR'S REPORT

To the Provincial Treasurer

I have audited the balance sheet of the Pension Plan Administration Fund as at March 31, 1993 and the statement of revenue and expenditure for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting as described in Note 2 to the financial statements.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
June 16, 1993

PENSION PLAN ADMINISTRATION FUND
BALANCE SHEET
MARCH 31, 1993

ASSETS

| | |
|---|---------------------------|
| Current: | |
| Accounts receivable | \$ 1,691 |
| Due from the Pension Fund | 964,107 |
| | <u>965,798</u> |
| Capital: | |
| Computer hardware and software, at cost | 336,878 |
| Less: Accumulated amortization | <u>(63,326)</u> |
| | <u>273,552</u> |
| | <u><u>\$1,239,350</u></u> |

LIABILITIES

| | |
|--|--------------------|
| Current: | |
| Accounts payable | \$ 211,274 |
| Advances from the General Revenue Fund | 1,028,076 |
| | <u>\$1,239,350</u> |

The accompanying notes are part
of these financial statements.

PENSION PLAN ADMINISTRATION FUND
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1993 (Note 1)

| | <u>Budget</u> | <u>Actual</u> |
|---|--------------------|--------------------|
| Service revenue: | | |
| Transfers from the Pension Fund | <u>\$6,392,500</u> | <u>\$6,904,992</u> |
| Expenditure (Note 3): | | |
| Salaries, wages and benefits | \$5,045,200 | \$5,306,686 |
| Data processing | 783,000 | 843,516 |
| Contract services | 333,500 | 402,749 |
| Travel, freight and communication | 103,000 | 147,832 |
| Amortization | 102,900 | 63,326 |
| Materials and supplies | 16,900 | 74,210 |
| Repairs, maintenance and other services | 8,000 | 66,673 |
| | <u>\$6,392,500</u> | <u>\$6,904,992</u> |

PENSION PLAN ADMINISTRATION FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Pension Plan Administration Fund operates under the authority of the Pension Statutes Amendment and Miscellaneous Provisions Act, 1992, Chapter 27, Statutes of Alberta 1992.

Although the Fund was established by legislation which came into force on July 8, 1992, the legislation specified that the costs and expenses to be recovered by the Fund are those incurred after March 31, 1992.

Note 2 Significant Accounting Policies and Reporting Practices

These financial statements have been prepared in accordance with generally accepted accounting principles except that accrued costs incurred under defined benefit pension plans, employee disability plans and vacation pay entitlements for employee services rendered have not been recorded. These costs are accrued in the financial statements of the General Revenue Fund of the Province.

Other significant accounting policies are:

a) Amortization

Capital assets are amortized on a straight-line basis over the estimated useful life of the assets as follows:

| | |
|--------------------------------|---------|
| Computer hardware and software | 3 years |
|--------------------------------|---------|

b) Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Expenditure

Expenditure of the Fund includes those direct costs and expenses considered by the Provincial Treasurer to be incurred in the provision of administrative, financial and general management services to the following pension plans:

Local Authorities Pension Plan,
Public Service Management Pension Plan,
Public Service Pension Plan,
Special Forces Pension Plan, and
Universities Academic Pension Plan.

Expenditure of the Fund by program is as follows:

| <u>Program</u> | <u>Budget</u> | <u>Actual</u> |
|-----------------------------------|--------------------|--------------------|
| Pensions | \$4,818,100 | \$5,432,699 |
| Pension reform | 1,100,300 | 1,025,156 |
| Alberta Government Pension Boards | 455,600 | 409,223 |
| Investment management | 18,500 | 37,914 |
| | <u>\$6,392,500</u> | <u>\$6,904,992</u> |

The Pension Fund transfers to the Fund amounts necessary to cover the expenditure incurred after March 31, 1992.

Note 4 Indirect Administration Costs

Accommodation and certain administration costs, including salaries and wages, have not been included in the Fund's expenditure. These costs are recorded by the General Revenue Fund. The Pension Fund transfers amounts directly to the General Revenue Fund for certain indirect costs.

Note 5 Budget

A budget of the expenditure by program for the Fund for 1992-93 was included in the Province of Alberta 1992-93 Government Estimates. A more detailed budget, which was prepared by management, has been included in these financial statements for comparison with the 1992-93 actual figures.

Note 6 Subsequent Event

In May 1993, the Public Sector Pension Plans Act (No. 2) received Royal Assent. The Act comes into effect upon proclamation by the Lieutenant Governor in Council and repeals section 2 of the Pension Statutes Amendment and Miscellaneous Provisions Act. The Fund is continued under the new Act which authorizes the Provincial Treasurer to establish a pension plan fund for each of the pension plans served by the Fund, and to charge the Fund's costs and expenses to the new pension plan funds.

Note 7 Approval of Financial Statements

These financial statements were approved by management.

TREASURY REVOLVING FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Revenue and Expenditure
Notes to the Financial Statements

AUDITOR'S REPORT

To the Provincial Treasurer

I have audited the balance sheet of the Treasury Revolving Fund as at March 31, 1993 and the statement of revenue and expenditure for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting as described in Note 2 to the financial statements.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
June 4, 1993

TREASURY REVOLVING FUND
BALANCE SHEET
MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|------------------|------------------|
| ASSETS | | |
| Current: | | |
| Accounts receivable (Note 3) | \$384,949 | \$254,535 |
| Capital: (Note 4) | | |
| Capital assets, at cost | 81,635 | 77,389 |
| Less: Accumulated amortization | <u>70,829</u> | <u>60,710</u> |
| | <u>10,806</u> | <u>16,679</u> |
| | <u>\$395,755</u> | <u>\$271,214</u> |
| LIABILITIES | | |
| Current: | | |
| Accounts payable | \$ 67,235 | \$ 31,841 |
| Advances from the General Revenue Fund | <u>328,520</u> | <u>239,373</u> |
| | <u>\$395,755</u> | <u>\$271,214</u> |
| The accompanying notes are part of these financial statements. | | |

TREASURY REVOLVING FUND
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | | <u>1992</u> |
|-------------------------------------|--------------------|--------------------|-------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> |
| Service revenue: | | | |
| Securities administration | \$ 907,500 | \$ 898,828 | \$ 616,195 |
| Corporate management | <u>233,200</u> | <u>200,156</u> | <u>206,115</u> |
| | <u>\$1,140,700</u> | <u>\$1,098,984</u> | <u>\$ 822,310</u> |
| Expenditure: | | | |
| Salaries, wages and benefits | \$ 672,200 | \$ 679,975 | \$ 680,906 |
| Debt service and other bank charges | 366,400 | 313,796 | 77,150 |
| Services | 56,400 | 78,194 | 23,718 |
| Amortization | 10,200 | 10,118 | 12,400 |
| Travel, freight and communication | 22,500 | 8,621 | 17,678 |
| Materials and supplies | <u>13,000</u> | <u>8,280</u> | <u>10,458</u> |
| | <u>\$1,140,700</u> | <u>\$1,098,984</u> | <u>\$ 822,310</u> |

TREASURY REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Treasury Revolving Fund operates under the authority of the Financial Administration Act, Chapter F-9, Revised Statutes of Alberta 1980, as amended.

Note 2 Significant Accounting Policies and Reporting Practices

These financial statements have been prepared in accordance with generally accepted accounting principles except that accrued costs incurred under defined benefit pension plans, employee disability plans and vacation pay entitlements for employee services rendered have not been recorded. These costs are accrued in the financial statements of the General Revenue Fund of the Province.

Other significant accounting policies are:

a) Amortization

Capital assets are amortized on a straight-line basis over the estimated useful life of the assets. The estimated useful life for each capital asset category is as follows:

| | |
|--------------------------------|---------|
| Computer hardware and software | 3 years |
| Office equipment | 5 years |

b) Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Accounts Receivable

Accounts receivable consist of the following:

| | 1993 | 1992 |
|--|------------------|------------------|
| General Revenue Fund | \$167,342 | \$111,608 |
| Alberta Municipal Financing Corporation | 71,256 | 84,349 |
| Alberta Heritage Savings Trust Fund | 41,881 | — |
| Canadian Dollar Public Debt Pool | 22,610 | — |
| Consolidated Cash Investment Trust Fund | 20,380 | — |
| Alberta Government Telephones Commission | 11,817 | 58,578 |
| Other Province of Alberta funds and agencies | 49,663 | — |
| | <u>\$384,949</u> | <u>\$254,535</u> |

Note 4 Capital Assets

Capital assets are summarized as follows:

| | 1993 | | 1992 | |
|-----------------------------------|-----------------|-----------------------------|----------------------|----------------------|
| | Cost | Accumulated Amortization | Net Book Value | Net Book Value |
| Computer hardware and software | \$75,434 | \$64,804 | \$10,630 | \$16,230 |
| Office equipment | <u>6,201</u> | <u>6,025</u> | <u>176</u> | <u>449</u> |
| | <u>\$81,635</u> | <u>\$70,829</u> | <u>\$10,806</u> | <u>\$16,679</u> |

Note 5 Administration Costs

Accommodation and certain administrative costs, including salaries and wages, have not been included in the Fund's expenditure. These costs are recorded by the General Revenue Fund of the Province.

Note 6 Budget

A budget for the Fund was included in the Province of Alberta 1992-93 Government Estimates. A more detailed budget, which was prepared by management, has been included in these financial statements for comparison with the 1992-93 actual figures.

Note 7 Approval of Financial Statements

These financial statements were approved by management.

SECTION 4

1992-93

PUBLIC ACCOUNTS

REGULATED FUNDS - FINANCIAL STATEMENTS

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REGULATED FUNDS - FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1993

Introduction:

According to the definition in Section 1(1)(s) of the Financial Administration Act, a regulated fund "means a fund containing public money except public money

- (i) forming part of the General Revenue Fund,
- (ii) received by a revenue officer for deposit in the General Revenue Fund that has not been deposited in the General Revenue Fund, or
- (iii) owned or held by a Provincial agency,

but does not include a revolving fund or the Treasury Branches Deposits Fund."

Regulated funds contain public money that is not part of the General Revenue Fund because of its special disposition by the Legislature, or public money that has been paid out of the General Revenue Fund into a designated fund by authority of an Act of the Legislature or a supply vote.

That part of a regulated fund that is made up of payments under a supply vote, that is not charged with a liability at the fiscal year end, lapses and is returned to the General Revenue Fund.

The financial statements of ARCA Investments Inc., a Provincial corporation, are included in this section because the Company is owned by the Private Real Estate Pool to hold securities in trust for Province of Alberta funds.

The financial statements of Orion Properties Ltd., RT 7th Pension Properties Ltd. and RT Pension Properties Ltd., which are Crown-controlled organizations, are included in the accounts of the Pension Fund in this section.

Regulated funds are included in the consolidated financial statements of the Province, after adjustment of the accounts to a basis consistent with the accounting policies described in the Accounting Policy note in the consolidated financial statements in Volume 1.

HISTORIC RESOURCES FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Fund Balance
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Community Development

I have audited the balance sheet of the Historic Resources Fund as at March 31, 1993 and the statement of revenue, expenditure and fund balance for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
June 3, 1993

HISTORIC RESOURCES FUND
BALANCE SHEET
AS AT MARCH 31, 1993

| | 1993 | 1992 |
|--|--------------------|-------------------|
| ASSETS | | |
| Cash (Note 4) | \$1,522,168 | \$ 837,321 |
| Prepaid expenses | 11,290 | — |
| Accounts receivable | 44,106 | — |
| Inventory, at cost | 16,890 | — |
| | <u>\$1,594,454</u> | <u>\$ 837,321</u> |
| LIABILITIES AND FUND BALANCE | | |
| Liabilities: | | |
| Accounts payable | \$ 175,322 | \$ 12,915 |
| Unearned fees | 61,359 | 6,275 |
| | <u>236,681</u> | <u>19,190</u> |
| Fund balance | 1,357,773 | 818,131 |
| | <u>\$1,594,454</u> | <u>\$ 837,321</u> |
| The accompanying notes are part of these financial statements. | | |

HISTORIC RESOURCES FUND
STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | | June 25, 1991 to March 31, 1992 |
|---|------------------|------------------|---------------------------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> |
| REVENUE | | | |
| Admission fees: | | | |
| Royal Tyrrell Museum of Palaeontology | | \$ 856,580 | \$ 668,652 |
| Head-Smashed-In Buffalo Jump | | 291,279 | 249,541 |
| Provincial Museum of Alberta | | 163,496 | 135,300 |
| Reynolds Alberta Museum | | 108,313 | — |
| Frank Slide Interpretive Centre | | 74,298 | 70,285 |
| Ukrainian Cultural Heritage Village | | 64,375 | 69,829 |
| | \$1,500,000 | 1,558,341 | 1,193,607 |
| Grants from Government of Canada | — | 388,192 | — |
| Other fees | — | 254,116 | 14,107 |
| Interest | — | 91,128 | 59,029 |
| Donations | — | 34,308 | 7,364 |
| Contribution from the General Revenue Fund of the Province of Alberta (Note 5) | — | — | 275,359 |
| | <u>1,500,000</u> | <u>2,326,085</u> | <u>1,549,466</u> |
| EXPENDITURE | | | |
| Grants (Note 6): | | | |
| Operating | 245,000 | 160,000 | 140,000 |
| Projects | — | — | 60,000 |
| | <u>245,000</u> | <u>160,000</u> | <u>200,000</u> |
| Professional and manpower service contracts | 800,000 | 1,230,519 | 171,835 |
| Advertising | 225,000 | 185,173 | — |
| Repairs and maintenance | 130,000 | 113,716 | — |
| Materials and supplies | — | 80,596 | 9,500 |
| Travel | — | 12,930 | — |
| Other | — | 3,509 | — |
| | <u>1,400,000</u> | <u>1,786,443</u> | <u>381,335</u> |
| Excess of revenue over expenditure | 100,000 | 539,642 | 1,168,131 |
| Fund balance at beginning of period | 818,131 | 818,131 | — |
| Transfers to the General Revenue Fund of the Province of Alberta (Note 7) | 475,000 | — | 350,000 |
| Fund balance at end of period | \$ 443,131 | \$1,357,773 | \$ 818,131 |

HISTORIC RESOURCES FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Historic Resources Fund operates under the authority of the Historical Resources Act, Chapter H-8, Revised Statutes of Alberta 1980, as amended. The Fund was established on June 25, 1991 by proclamation of the Historical Resources Amendment Act, 1991, and commenced operations on that day.

Note 2 Significant Accounting Policies and Reporting Practices

Statement of Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Administration Expenses

Certain salary, accommodation and other overhead costs incurred in the administration of the Fund have been borne by the General Revenue Fund of the Province of Alberta and are not reflected in these financial statements.

Note 4 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta. The Historic Resources Fund earns interest on the daily cash balance at the average rate of interest earned by the Consolidated Cash Investment Trust Fund.

Note 5 Contribution from the General Revenue Fund of the Province of Alberta

The facilities began collecting admission fees on April 15, 1991, prior to the establishment of the Historic Resources Fund. These fees were deposited in the General Revenue Fund of the Province of Alberta. Pursuant to section 10.3(1) of the Historical Resources Act, admission fees totalling \$275,359 collected by the facilities from April 15, 1991 to June 24, 1991 were transferred from the General Revenue Fund of the Province of Alberta to the Historic Resources Fund.

Note 6 Grants

Grants are paid to non-profit organizations whose objectives are to protect, enhance, promote or display Alberta's historic resources.

Note 7 Transfers to the General Revenue Fund of the Province of Alberta

Transfers to the General Revenue Fund of the Province of Alberta are made under orders of the Lieutenant Governor in Council pursuant to section 10.6 of the Historical Resources Act.

Note 8 Budget

The 1992-93 budget was approved by the Minister of Community Development on February 24, 1992.

Note 9 Approval of Financial Statements

These financial statements have been approved by management.

SCHOOL FOUNDATION PROGRAM FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Fund Equity
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Education

I have audited the balance sheet of the School Foundation Program Fund as at March 31, 1993 and the statement of revenue, expenditure and fund equity for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
June 4, 1993

SCHOOL FOUNDATION PROGRAM FUND
BALANCE SHEET
MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|-------------------|--------------------|
| ASSETS | | |
| Current: | | |
| Cash (Note 3) | <u>\$ 669,365</u> | <u>\$1,057,422</u> |
| LIABILITIES AND FUND EQUITY | | |
| Current: | | |
| Grants payable | \$ 507,331 | \$ 832,259 |
| Fund equity | <u>162,034</u> | <u>225,163</u> |
| | <u>\$ 669,365</u> | <u>\$1,057,422</u> |
| The accompanying notes are part of these financial statements. | | |

SCHOOL FOUNDATION PROGRAM FUND
STATEMENT OF REVENUE, EXPENDITURE AND FUND EQUITY
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | | 1992 |
|---|----------------------|----------------------|----------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> |
| REVENUE | | | |
| Contributions from the General | | | |
| Revenue Fund, Department of Education | \$1,121,341,000 | \$1,119,500,000 | \$1,058,624,000 |
| Contributions from municipalities on | | | |
| equalized assessment | <u>209,674,000</u> | <u>208,123,623</u> | <u>199,084,916</u> |
| | <u>1,331,015,000</u> | <u>1,327,623,623</u> | <u>1,257,708,916</u> |
| EXPENDITURE | | | |
| Grants to school authorities | <u>1,331,015,000</u> | <u>1,327,686,752</u> | <u>1,257,484,421</u> |
| Excess (deficiency) of revenue over expenditure | — | (63,129) | 224,495 |
| Fund equity at beginning of year | — | 225,163 | 668 |
| Fund equity at end of year | <u>\$ —</u> | <u>\$ 162,034</u> | <u>\$ 225,163</u> |

SCHOOL FOUNDATION PROGRAM FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The School Foundation Program Fund operates under the authority of the School Act, Chapter S-3.1, Statutes of Alberta 1988.

Note 2 Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta. Interest earned on such deposits is credited directly to the General Revenue Fund and is not reflected in these financial statements.

Note 4 Administration Expenses

Salaries, accommodation and other overhead costs incurred in the administration of the Fund have been borne by the General Revenue Fund and are not reflected in these financial statements.

Note 5 Approval of Financial Statements

These financial statements were approved by management.

HEALTH CARE INSURANCE FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Contributions
Statement of Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Health

I have audited the balance sheet of the Health Care Insurance Fund as at March 31, 1993 and the statements of revenue, expenditure and contributions and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
June 7, 1993

HEALTH CARE INSURANCE FUND
BALANCE SHEET
AS AT MARCH 31, 1993
(thousands of dollars)

| | <u>1993</u> | <u>1992</u> |
|--|------------------|------------------|
| ASSETS | | |
| Cash | \$ 86,139 | \$ 61,972 |
| Accounts receivable (Note 2) | 66,304 | 67,289 |
| | <u>\$152,443</u> | <u>\$129,261</u> |
| LIABILITIES | | |
| Bank indebtedness | \$ 2,277 | \$ 1,741 |
| Accounts payable | 3,509 | 3,846 |
| Claim benefits payable (Note 3) | 124,261 | 104,956 |
| Unearned premiums (Note 4) | 17,056 | 16,242 |
| Unexpended contribution due to the Province of Alberta | 5,340 | 2,476 |
| | <u>\$152,443</u> | <u>\$129,261</u> |

The accompanying notes are part of these financial statements.

HEALTH CARE INSURANCE FUND
STATEMENT OF REVENUE, EXPENDITURE AND CONTRIBUTIONS
FOR THE YEAR ENDED MARCH 31, 1993
(thousands of dollars)

| | <u>1993</u> | | <u>1992</u> |
|---|-------------------|-------------------|-------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> |
| Revenue: | | | |
| Premiums: | | | |
| Alberta Health Care Insurance Plan | \$ 436,468 | \$ 430,477 | \$ 404,773 |
| Alberta Blue Cross | 19,990 | 18,809 | 17,243 |
| Penalties | 8,276 | 8,342 | 7,675 |
| Interest and miscellaneous | 4,000 | 3,490 | 7,495 |
| Uncollectible revenue | (22,115) | (26,642) | (20,509) |
| Total revenue | <u>446,619</u> | <u>434,476</u> | <u>416,677</u> |
| Expenditure: | | | |
| Health services: | | | |
| Basic: | | | |
| Medical | 887,809 | 898,861 | 843,841 |
| Chiropractic | 35,875 | 33,469 | 31,669 |
| Physical therapy | 28,513 | 32,277 | 29,750 |
| Optometric | 21,152 | 21,168 | 21,289 |
| Podiatric | 4,939 | 4,676 | 4,349 |
| Oral surgery | 2,702 | 1,710 | 3,155 |
| | <u>980,990</u> | <u>992,161</u> | <u>934,053</u> |
| Extended | 39,616 | 30,515 | 34,658 |
| | <u>1,020,606</u> | <u>1,022,676</u> | <u>968,711</u> |
| Alberta Blue Cross benefits: | | | |
| Non-premium paying registrants | 129,847 | 137,322 | 130,472 |
| Premium paying registrants | 23,981 | 27,673 | 27,052 |
| | <u>153,828</u> | <u>164,995</u> | <u>157,524</u> |
| Out-of-province hospital costs | 29,816 | 35,248 | 38,327 |
| Physicians' program benefits (Note 5) | 12,534 | 11,095 | 9,225 |
| Total expenditure | <u>1,216,784</u> | <u>1,234,014</u> | <u>1,173,787</u> |
| Excess of expenditure over revenue for the year | <u>\$ 770,165</u> | <u>\$ 799,538</u> | <u>\$ 757,110</u> |
| Contributions: | | | |
| Government of Canada (Note 6) | \$ 134,828 | \$ 169,541 | \$ 147,028 |
| Province of Alberta (Note 6) | 635,337 | 629,997 | 610,082 |
| | <u>\$ 770,165</u> | <u>\$ 799,538</u> | <u>\$ 757,110</u> |

HEALTH CARE INSURANCE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1993
(thousands of dollars)

| | 1993 | 1992 |
|--|------------------|------------------|
| Operations: | | |
| Excess of expenditure over revenue for the year | \$(799,538) | \$(757,110) |
| Changes in non-cash balances: | | |
| Accounts receivable, excluding amounts under administration agreements | (2,101) | (4,455) |
| Accounts payable | (337) | 1,799 |
| Claim benefits payable | 19,305 | 10,243 |
| Unearned premiums | 814 | 1,714 |
| | <u>17,681</u> | <u>9,301</u> |
| Cash applied to operations | <u>(781,857)</u> | <u>(747,809)</u> |
| Transactions under administration agreements: | | |
| Cash received for: | | |
| Hospital costs, reciprocal agreements | 65,920 | 63,494 |
| Medical costs, reciprocal agreements | 21,570 | 20,261 |
| The Workers' Compensation Board | 13,347 | 11,141 |
| Sessional agreements | — | 1,042 |
| | <u>100,837</u> | <u>95,938</u> |
| Cash expended for: | | |
| Hospital costs, reciprocal agreements | (64,827) | (64,361) |
| Medical costs, reciprocal agreements | (21,457) | (19,211) |
| The Workers' Compensation Board | (11,467) | (14,514) |
| | <u>(97,751)</u> | <u>(98,086)</u> |
| Cash provided by (applied to) transactions under administration agreements | <u>3,086</u> | <u>(2,148)</u> |
| Contributions: | | |
| Cash provided by: | | |
| Government of Canada | 169,541 | 147,028 |
| Government of Alberta | | |
| - current year contribution | 635,337 | 612,558 |
| - prior year repayment | (2,476) | (20,004) |
| | <u>802,402</u> | <u>739,582</u> |
| Cash provided by contributions | <u>802,402</u> | <u>739,582</u> |
| Increase (decrease) in net cash during the year | 23,631 | (10,375) |
| Cash at beginning of year, net | 60,231 | 70,606 |
| Cash at end of year, net | <u>\$ 83,862</u> | <u>\$ 60,231</u> |

HEALTH CARE INSURANCE FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Health Care Insurance Fund operates under the authority of the Alberta Health Care Insurance Act, Chapter A-24, Revised Statutes of Alberta 1980, as amended.

Note 2 Accounts Receivable

Accounts receivable consist of the following:

| | 1993 | 1992 |
|--|------------------------|------------------|
| | (thousands of dollars) | |
| Operating: | | |
| Premiums and penalties | \$108,123 | \$ 95,068 |
| Miscellaneous | 1,692 | 1,329 |
| | <u>109,815</u> | <u>96,397</u> |
| Less allowance for uncollectible accounts | 58,952 | 47,635 |
| | <u>50,863</u> | <u>48,762</u> |
| Receivables under administration agreements: | | |
| Hospital costs, reciprocal agreements | 8,744 | 9,837 |
| Medical costs, reciprocal agreements | 2,181 | 2,294 |
| The Workers' Compensation Board | 7,069 | 6,396 |
| | <u>17,994</u> | <u>18,527</u> |
| Less allowance for uncollectible account | 2,553 | — |
| | <u>15,441</u> | <u>18,527</u> |
| | <u>\$ 66,304</u> | <u>\$ 67,289</u> |

Note 3 Claim Benefits Payable

Claim benefits payable consist of the following:

| | <u>1993</u> | <u>1992</u> |
|--------------------------------|------------------------|------------------|
| | (thousands of dollars) | |
| Health services: | | |
| Basic | \$ 95,359 | \$ 75,352 |
| Extended | <u>3,118</u> | <u>2,802</u> |
| | 98,477 | 78,154 |
| Alberta Blue Cross benefits | 17,189 | 16,145 |
| Out-of-province hospital costs | <u>8,595</u> | <u>10,657</u> |
| | <u>\$124,261</u> | <u>\$104,956</u> |

Claim benefits payable consist of known liabilities payable at the year end and estimated additional liabilities for services provided prior to the year end based on an agreement with the Alberta Medical Association, as well as on historical information about the relationships between service dates and payment dates.

Note 4 Unearned Premiums

Unearned premiums consist of the following:

| | <u>1993</u> | <u>1992</u> |
|---|------------------------|-----------------|
| | (thousands of dollars) | |
| Amounts billed in advance | \$15,212 | \$14,524 |
| Unbilled amounts prepaid by registrants | <u>1,844</u> | <u>1,718</u> |
| | <u>\$17,056</u> | <u>\$16,242</u> |

Note 5 Physicians' Program Benefits

Physicians' program benefits consist of the following:

| | <u>1993</u> | <u>1992</u> |
|---|------------------------|-----------------|
| | (thousands of dollars) | |
| Liability insurance contributions | \$ 5,273 | \$ 4,243 |
| Continuing medical education fund contributions | 2,036 | 1,937 |
| Disability insurance fund contributions | 1,477 | 1,405 |
| Location incentives | 1,332 | 1,146 |
| Other | <u>977</u> | <u>494</u> |
| | <u>\$11,095</u> | <u>\$ 9,225</u> |

Note 6 Contributions

Government of Canada

The Government of Canada contribution is received by the Provincial Treasurer pursuant to provisions of the Federal - Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, Chapter F-8, Revised Statutes of Canada 1985, as amended. Amounts deemed by the Provincial Treasurer to be a contribution with respect to health care are then paid into the Health Care Insurance Fund. The deemed contribution amounts include amounts received by the Provincial Treasurer for the current year and for adjustments relating to prior years.

Province of Alberta

The excess of expenditure over revenue, after deducting the amount provided by the Government of Canada, is contributed by the General Revenue Fund of the Province of Alberta.

Salaries, accommodation and other overhead costs incurred in the administration of the Fund are borne by the General Revenue Fund and are not reflected in these financial statements.

Note 7 Contingency

The Province was named as defendant in a claim, amounting to approximately \$1.5 million, in respect of health services provided to residents of Alberta pursuant to sections 3 and 4 of the Alberta Health Care Insurance Act. The resulting loss, if any, from this claim cannot be determined. A settlement, if any, is expected to be accounted for as expenditure in the year the settlement occurs.

Note 8 Budget

The budget for the year ended March 31, 1993 was included in the Province of Alberta 1992-93 Government Estimates.

Note 9 Approval of Financial Statements

These financial statements were approved by management.

LOTTERY FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Fund Equity
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister Responsible for Lotteries

I have audited the balance sheet of the Lottery Fund as at March 31, 1993 and the statement of revenue, expenditure and fund equity for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
June 9, 1993

LOTTERY FUND
BALANCE SHEET
AS AT MARCH 31, 1993
(thousands of dollars)

| | <u>1993</u> | <u>1992</u> |
|--|-----------------|-----------------|
| ASSETS | | |
| Cash (Note 3) | \$79,514 | \$48,448 |
| Accounts receivable | 16,833 | 24,077 |
| Advances to The Alberta Historical Resources Foundation (Note 4) | 1,615 | — |
| | <u>\$97,962</u> | <u>\$72,525</u> |
| LIABILITIES AND FUND EQUITY | | |
| Grants payable | \$ 983 | \$ 1,715 |
| Fund equity | 96,979 | 70,810 |
| | <u>\$97,962</u> | <u>\$72,525</u> |

The accompanying notes are part
of these financial statements.

LOTTERY FUND
STATEMENT OF REVENUE, EXPENDITURE AND FUND EQUITY
FOR THE YEAR ENDED MARCH 31, 1993
(thousands of dollars)

| | 1993 | 1992 |
|--|-------------------|------------------|
| | <u>Budget</u> | <u>Actual</u> |
| Revenue: | | |
| Net proceeds from lottery operations (Note 5) | \$ 134,620 | \$ 116,936 |
| Interest | 4,835 | 18,859 |
| Grant recoveries | 164 | 578 |
| | <u>139,619</u> | <u>136,373</u> |
| Expenditure: | | |
| Grants: | | |
| Culture and multiculturalism (Note 6) | \$ 23,954 | 22,079 |
| Agriculture (Note 7) | 22,230 | 21,630 |
| Sport, recreation and conservation (Note 8) | 16,941 | 15,866 |
| Tourism (Note 9) | 10,200 | 10,200 |
| Community Facility Enhancement Programs (Note 10) | 25,000 | 5,181 |
| Financial assistance provided to The Alberta Historical Resources Foundation (Note 4) | | 285 |
| Other (Note 11) | 13,208 | 12,383 |
| | <u>\$ 111,533</u> | <u>115,236</u> |
| Excess of revenue over expenditure for the year | 51,169 | 21,137 |
| Fund equity at beginning of year | 70,810 | 274,673 |
| Transfers to the General Revenue Fund (Note 12) | (25,000) | (225,000) |
| Fund equity at end of year | <u>\$ 96,979</u> | <u>\$ 70,810</u> |

LOTTERY FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Lottery Fund operates under the authority of the Interprovincial Lottery Act, Chapter I-8, Revised Statutes of Alberta 1980, as amended.

Note 2 Significant Accounting Policies

Grants

Grants are recorded as expenditure when authorized and when all eligibility conditions for the grant have been satisfied.

Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 4 Advances to The Alberta Historical Resources Foundation

During the year, the Fund made several advances totalling \$1.9 million to The Alberta Historical Resources Foundation. The Foundation used the advances to finance a series of exhibitions over a 5-10 year period. Recovery of the advances is dependent upon the success of these exhibitions.

The advances are free of interest and the shortfall in interest below the rate on comparable borrowings by the Province constitutes a form of financial assistance provided to the Foundation. To reflect the value of the financial assistance provided, recorded expenditure has been increased in the current year and the recorded amount of the advances reduced. The reduction in the recorded value of the advances is necessary in order to reflect their estimated market values.

The estimated market values were determined by calculating the present value of expected repayments using the appropriate Province of Alberta borrowing rate at the time each advance was made. The difference between the estimated market values of the advances and the amount that will ultimately be recovered will be amortized over the estimated recovery period. Amortization from the dates of the advances to March 31, 1993 has been netted against the expenditure recording the financial assistance provided in the current year.

Note 5 Net Proceeds from Lottery Operations

Pursuant to the Interprovincial Lottery Act, the Western Canada Lottery Corporation and Alberta Lotteries (formerly, the Western Canada Lottery Alberta Division) are licensed as agents of the Province to conduct, manage and operate lottery schemes in Alberta. The cost of operating lotteries and, with certain exceptions (see Note 13), the cost of administering the Fund are paid by these agents out of the Province's share of gross revenues, and the net proceeds are recorded as revenue of the Fund.

Note 6 Culture and Multiculturalism

Grants made to support culture and multiculturalism in Alberta comprise:

| | 1993 | 1992 |
|--|---------------------|---------------------|
| Alberta Foundation for the Arts | \$15,754,000 | \$ 9,115,400 |
| The Alberta Foundation for the Performing Arts | — | 4,461,450 |
| The Alberta Art Foundation | — | 1,393,908 |
| The Alberta Foundation for the Literary Arts | — | 658,242 |
| | <u>15,754,000</u> | <u>15,629,000</u> |
| The Alberta Historical Resources Foundation | 3,850,000 | 7,047,500 |
| Alberta Multiculturalism Fund | 2,475,000 | 2,475,000 |
| Northern Lights Regional Library System Board | — | 921,071 |
| | <u>\$22,079,000</u> | <u>\$26,072,571</u> |

In the prior year, The Alberta Foundation for the Performing Arts, The Alberta Art Foundation, and The Alberta Foundation for the Literary Arts were discontinued and the Alberta Foundation for the Arts was established to continue the functions previously carried out by the three discontinued foundations.

Note 7 Agriculture

| | 1993 | 1992 |
|---|---------------------|---------------------|
| Grants to agricultural exhibitions and fairs | \$19,165,363 | \$19,599,430 |
| Agricultural Initiatives grants | 2,464,884 | 4,212,482 |
| | <u>\$21,630,247</u> | <u>\$23,811,912</u> |
| Grants to agricultural exhibitions and fairs comprise: | | |
| | 1993 | 1992 |
| Calgary Exhibition and Stampede Ltd. | \$ 5,100,000 | \$ 5,100,000 |
| Edmonton Northlands | 5,100,000 | 5,095,000 |
| Class D Fairs | 4,144,970 | 4,239,061 |
| Class C Fairs | 2,143,393 | 2,188,369 |
| Class B Fairs | 777,000 | 777,000 |
| Grande Prairie Regional Agricultural and Exhibition Society | 300,000 | 300,000 |
| Lethbridge and District Exhibition | 300,000 | 300,000 |
| Lloydminster Agricultural Exhibition Association Limited | 300,000 | 300,000 |
| Olds Agricultural Society | 300,000 | 300,000 |
| Western Exposition Association | 300,000 | 300,000 |
| Medicine Hat Exhibition and Stampede Company Limited | 200,000 | 400,000 |
| Camrose Regional Exhibition and Agricultural Society | 200,000 | 300,000 |
| | <u>\$19,165,363</u> | <u>\$19,599,430</u> |

Agricultural Initiatives grants are made in response to recommendations of the Minister of Agriculture. Their purpose is to provide funding to encourage improvement in agriculture, horticulture, homemaking, and the quality of life in the agricultural community.

Agricultural Initiatives grants comprise:

| | 1993 | 1992 |
|--|--------------------|--------------------|
| \$100,000 and over | \$ 800,000 | \$2,619,327 |
| \$50,000 to \$99,999 | 1,189,267 | 1,120,913 |
| Under \$50,000 | 475,617 | 472,242 |
| | <u>\$2,464,884</u> | <u>\$4,212,482</u> |
| Grants of \$100,000 and over comprise: | | |
| Equestrian Improvement Foundation | \$ 500,000 | |
| Ponoka Stampede Association | 150,000 | |
| Raymond and District Futures Society | 150,000 | |
| | <u>\$ 800,000</u> | |

Note 8 Sport, Recreation and Conservation

Grants made to support sport, recreation and conservation in Alberta comprise:

| | 1993 | 1992 |
|---|---------------------|---------------------|
| Alberta Sport Council | \$ 9,485,000 | \$ 9,610,000 |
| The Recreation, Parks and Wildlife Foundation | 5,400,000 | 5,400,000 |
| The 1994 Arctic Winter Games Society | 855,000 | 45,000 |
| Scouts Canada 1993 National Jamboree | 126,000 | — |
| | <u>\$15,866,000</u> | <u>\$15,055,000</u> |

Note 9 Tourism

Grants made to the Tourism Industry Association of Alberta to support the tourist industry in Alberta comprise:

| | 1993 | 1992 |
|----------------------------------|---------------------|---------------------|
| Community Tourism Action Program | \$ 6,600,000 | \$ 6,600,000 |
| Team Tourism | 3,600,000 | 3,600,000 |
| | <u>\$10,200,000</u> | <u>\$10,200,000</u> |

Note 10 Community Facility Enhancement Programs

| | 1993 | 1992 |
|------------|---------------------|---------------------|
| Program I | \$ 4,192,347 | \$27,713,685 |
| Program II | 989,217 | — |
| | <u>\$ 5,181,564</u> | <u>\$27,713,685</u> |

The purpose of the first Community Facility Enhancement Program (Program I) was to provide funds on a cost-sharing basis to finance the repair, renovation, upgrading or expansion of community facilities in Alberta. Program I closed on September 30, 1991 and grant payments made thereafter relate to applications submitted on or before that date.

Grants in the following amounts were made under Program I:

| | 1993 | 1992 |
|------------------------|---------------------|---------------------|
| \$250,000 and over | \$ 1,600,000 | \$ 5,350,000 |
| \$200,000 to \$249,999 | — | 1,507,750 |
| \$150,000 to \$199,999 | 467,500 | 2,030,373 |
| \$100,000 to \$149,999 | 700,000 | 4,557,766 |
| \$50,000 to \$99,999 | 527,298 | 4,848,216 |
| Under \$50,000 | 897,549 | 9,419,580 |
| | <u>\$ 4,192,347</u> | <u>\$27,713,685</u> |

Grants of \$250,000 and over comprise:

| | |
|---|--------------------|
| Sedgewick and District Recreation Board | \$ 600,000 |
| Alberta College Conservatory of Music | 250,000 |
| Calgary Olympic Development Association | 250,000 |
| Edmonton North District Area Council | 250,000 |
| Girl Guides of Canada - Alberta Council | 250,000 |
| | <u>\$1,600,000</u> |

The second Community Facility Enhancement Program (Program II) commenced January 1, 1993. Program II provides \$75,000,000 over a three year period for a purpose similar to that of Program I.

Grants in the following amounts were made under Program II:

| | |
|------------------------|------------------|
| \$100,000 to \$125,000 | \$450,000 |
| \$50,000 to \$99,999 | 319,602 |
| Under \$50,000 | 219,615 |
| | <u>\$989,217</u> |

Grants of \$100,000 and over comprise:

| | |
|------------------------------------|------------------|
| McMahon Stadium Society | \$125,000 |
| Town of Coaldale | 125,000 |
| Bonnyville Golf and Country Club | 100,000 |
| Grand Centre Golf and Country Club | 100,000 |
| | <u>\$450,000</u> |

Note 11 Other

Other grants comprise:

| | 1993 | 1992 |
|--|---------------------|---------------------|
| Foothills Provincial General Hospital | \$ 1,900,000 | \$ 570,000 |
| Alberta Cancer Board | 1,850,000 | 1,650,000 |
| Misericordia Hospital | 700,000 | — |
| University Hospitals Board | 550,000 | 2,780,000 |
| | <u>5,000,000</u> | <u>5,000,000</u> |
| The Wild Rose Foundation | 5,000,000 | 5,000,000 |
| Alberta Heritage Foundation for Medical Research | 1,000,000 | — |
| Science Alberta Foundation | 1,000,000 | 1,000,000 |
| Alberta Special Waste Management Corporation | 1,000,000 | 1,000,000 |
| Alberta Environmental Research Trust | 200,000 | 314,200 |
| Miscellaneous | 9,000 | 68,467 |
| | <u>\$13,209,000</u> | <u>\$12,382,667</u> |

The hospital grants of \$5 million have been provided to finance the purchase of highly specialized, state-of-the-art hospital equipment.

Note 12 Transfers to the General Revenue Fund

A transfer of \$25 million was made to the General Revenue Fund in March 1993, under the provisions of the Lottery Fund Transfer Act.

Note 13 Administration Costs

In addition to the cost of administering the Lottery Fund referred to in Note 4, salaries and benefits of certain personnel, part of whose time is employed in the administration of the Fund, are borne by the General Revenue Fund and are not reflected in these financial statements.

Note 14 Commitments

Grants totalling \$84.4 million and advances totalling \$1.94 million were authorized during the year and are eligible for payment on or after April 1, 1993.

Note 15 Budget

The 1993 budget was approved on April 13, 1992 by the Minister Responsible for Lotteries.

Note 16 Comparative Figures

The 1992 figures have been reclassified where necessary to conform to 1993 presentation.

Note 17 Approval of Financial Statements

These financial statements were approved by management.

ALBERTA CAPITAL FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Deficit Recoverable
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Loans
Schedule of Unmatured Debt
Schedule of Expenditure by Program and Sub-Program
Schedule of Expenditure by Program and Object
Schedule of Expenditure by Element

AUDITOR'S REPORT

To the Provincial Treasurer

I have audited the balance sheet of the Alberta Capital Fund as at March 31, 1993 and the statements of revenue, expenditure and deficit recoverable and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
June 25, 1993

ALBERTA CAPITAL FUND
BALANCE SHEET
MARCH 31, 1993

| | 1993 | 1992 |
|---|----------------------|----------------------|
| ASSETS | | |
| Cash | \$ 6,129,180 | \$ 4,010,652 |
| Accrued interest and accounts receivable | 38,703 | 39,818 |
| Due from the General Revenue Fund | 38,424,812 | 41,336,760 |
| Loans, Schedule 1 | 4,620,916 | 4,731,743 |
| | <u>\$ 49,213,611</u> | <u>\$ 50,118,973</u> |
| LIABILITIES AND DEFICIT RECOVERABLE | | |
| Liabilities: | | |
| Accrued interest and accounts payable | \$ 46,797,204 | \$ 44,067,331 |
| Unmatured debt, Schedule 2 | 1,662,977,527 | 1,441,149,123 |
| | 1,709,774,731 | 1,485,216,454 |
| Deficit recoverable (Note 3) | 1,660,561,120 | 1,435,097,481 |
| | <u>\$ 49,213,611</u> | <u>\$ 50,118,973</u> |
| The accompanying notes are part of these financial statements. | | |

ALBERTA CAPITAL FUND
STATEMENT OF REVENUE, EXPENDITURE AND DEFICIT RECOVERABLE
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | 1992 |
|--|-----------------------|------------------------|
| | Budget | Actual |
| Revenue: | | Actual |
| Contributions by the General Revenue Fund for: | | |
| Debt servicing costs | \$ 159,000,000 | \$ 159,201,223 |
| Debt retirement | 83,987,000 | 76,525,437 |
| Investment income from: | | |
| Investments in notes issued by the General Revenue Fund | — | 2,519,302 |
| Deposits, loans and short-term money market securities | — | 2,059,719 |
| Previous year capital expenditure refunds | — | 8,363,926 |
| | <u>242,987,000</u> | <u>248,669,607</u> |
| Expenditure: | | |
| Capital expenditure, Schedules 3, 4 and 5 | 336,646,906 | 310,353,002 |
| Interest and amortization of discount on debt | 159,000,000 | 163,435,339 |
| Administrative fees and other costs paid to agents | — | 344,905 |
| | <u>495,646,906</u> | <u>474,133,246</u> |
| Excess of expenditure over revenue | <u>\$ 252,659,906</u> | <u>225,463,639</u> |
| Deficit recoverable at beginning of year | | 1,435,097,481 |
| Deficit recoverable at end of year | | <u>\$1,660,561,120</u> |
| | | <u>\$1,435,097,481</u> |

ALBERTA CAPITAL FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | 1992 |
|---|----------------------|----------------------|
| Operating transactions: | | |
| Excess of expenditure over revenue | \$(225,463,639) | \$(196,976,047) |
| Non-cash item: | | |
| Amortization of discount on debt | 2,615,639 | 2,454,237 |
| Decrease (increase) in receivables | 2,913,063 | (6,364,523) |
| Increase (decrease) in payables | 2,729,873 | (20,525,321) |
| Cash applied to operating transactions | <u>(217,205,064)</u> | <u>(221,411,654)</u> |
| Investing transactions: | | |
| Repayment of loans | 110,827 | 100,322 |
| Cash provided by investing transactions | <u>110,827</u> | <u>100,322</u> |
| Financing transactions: | | |
| Debt issues (retirement), net: | | |
| Alberta Capital Bonds (1992) | 208,172,233 | — |
| Alberta Capital Bonds (1991) | (28,772,500) | 96,050,231 |
| Alberta Capital Bonds (1990) | (12,985,400) | (19,797,900) |
| Alberta Capital Bonds (1989) | (167,376,500) | (6,662,600) |
| Alberta Capital Bonds (1988) | — | (103,965,000) |
| Debentures | 196,110,000 | 280,721,000 |
| Short-term promissory notes | 24,064,932 | (55,360,614) |
| Cash provided by financing transactions | <u>219,212,765</u> | <u>190,985,117</u> |
| Increase (decrease) in cash | 2,118,528 | (30,326,215) |
| Cash at beginning of year | 4,010,652 | 34,336,867 |
| Cash at end of year | <u>\$ 6,129,180</u> | <u>\$ 4,010,652</u> |

ALBERTA CAPITAL FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Alberta Capital Fund operates under the authority of the Financial Administration Act, Chapter F-9, Revised Statutes of Alberta 1980, as amended.

Note 2 Significant Accounting Policies and Reporting Practices

- a) Short-term money market securities are valued at cost. Cost includes the amount of applicable amortization of discount using the straight-line method over the life of the securities.
- b) Money borrowed by the Province and deposited in the Fund is reported as debt of the Fund. Discount on debt, which includes issue expenses, is deferred and amortized over the term of the debt.
- c) Expenditures represent the cost of goods and services acquired during the year and expenditures made or accrued in accordance with the conditions of approved grant programs, including capital acquisitions, expenditures on capital programs and grants for capital purposes.

Note 3 Financial Structure

The Fund finances capital construction projects from money borrowed by the Province and deposited in the Fund.

Expenditures from the Fund are made under the authority of "Appropriation Acts".

The Fund receives contributions from the General Revenue Fund to pay its debt servicing costs, being interest and amortization of discount on debt and administrative fees and other costs paid to agents less investment income. The Fund also receives contributions from the General Revenue Fund to repay its debt over a period of years based on amortization of the capital cost of construction projects financed by expenditures made from the Fund.

If sufficient funds are not available in the Fund, money required in connection with borrowings will be paid from the General Revenue Fund. The extent of this deficiency is reflected as the deficit recoverable.

Accommodation and certain administration costs, including salaries and wages, have not been included in the Fund's expenditure. These costs are recorded by the General Revenue Fund.

Note 4 Commitments and Contingencies

Commitments for capital expenditures aggregated approximately \$168,264,000 at March 31, 1993 (1992 \$283,309,000).

Claims pending at March 31, 1993 in respect of various construction projects exceeded amounts expended by approximately \$9,686,000 (1992 \$30,721,000). The resulting loss, if any, from these claims cannot be determined.

Note 5 Subsequent Events

Subsequent to the year end, the Province issued approximately \$294 million of Alberta Capital Bonds (1993). The bonds bear interest at the maximum rate of 5.5% per annum for the first six months and at the minimum rate of 5% per annum until maturity on June 1, 1998. The Province allocated \$200 million of the bond issue to the Fund. The net proceeds will be used to finance capital construction projects and debt redemption in the 1993-94 fiscal year.

Note 6 Approval of Financial Statements

These financial statements were approved by management.

Schedule 1

ALBERTA CAPITAL FUND
LOANS
MARCH 31, 1993

| | 1993 | 1992 |
|---|--------------------|--------------------|
| University of Calgary Students' Union loan (a) | \$2,706,912 | \$2,779,630 |
| University of Lethbridge Students' Union loan (b) | 1,914,004 | 1,952,113 |
| | <u>\$4,620,916</u> | <u>\$4,731,743</u> |

(a) The loan bears interest at the rate of 10% per annum calculated annually, matures in the year 2008 and is repayable in monthly instalments of \$28,951 including interest.

(b) The loan bears interest at the rate of 10% per annum calculated annually, matures in the year 2010 and is repayable in monthly instalments of \$19,300 including interest.

Schedule 2

ALBERTA CAPITAL FUND
UNMATURED DEBT
MARCH 31, 1993

| | 1993 | | 1992 | |
|------------------------------|------------------------|------------------------|------------------------|------------------------|
| | Par Value | Book Value | Par Value | Book Value |
| Alberta Capital Bonds (1992) | | | | |
| 6.75% due June 1, 1997 (a) | \$ 210,000,000 | \$ 208,719,442 | \$ — | \$ — |
| Alberta Capital Bonds (1991) | | | | |
| 8.5% due June 1, 1996 (a) | 68,227,500 | 67,911,560 | 97,000,000 | 96,409,244 |
| Alberta Capital Bonds (1990) | | | | |
| 11% due June 1, 1995 (a) | 660,417,400 | 658,081,717 | 673,402,800 | 669,923,608 |
| Alberta Capital Bonds (1989) | | | | |
| 11% due June 1, 1992 (a) | — | — | 167,376,500 | 167,296,790 |
| Debentures (b) | | | | |
| 9.37% due March 1, 2013 | 196,110,000 | 196,110,000 | — | — |
| 9.92% due March 2, 2012 | 280,721,000 | 280,721,000 | 280,721,000 | 280,721,000 |
| 10.45% due March 1, 2011 | 201,865,000 | 201,865,000 | 201,865,000 | 201,865,000 |
| Short-term promissory notes | 50,000,000 | 49,568,808 | 25,000,000 | 24,933,481 |
| | <u>\$1,667,340,900</u> | <u>\$1,662,977,527</u> | <u>\$1,445,365,300</u> | <u>\$1,441,149,123</u> |

(a) Redeemable at the option of the holder semi-annually on December 1 and June 1 of each year at par. The disclosed rates are the minimum interest rate payable as at March 31, 1993.

(b) Held by the Canada Pension Plan Investment Fund.

ALBERTA CAPITAL FUND
EXPENDITURE BY PROGRAM AND SUB-PROGRAM
FOR THE YEAR ENDED MARCH 31, 1993

| | | Funds Provided | | | | | |
|---|--|----------------------|---------------------|----------------|----------------------|----------------------|------------------------------|
| Vote and Ref. No. | Program Sub-Program | Estimates | Special Warrants | Transfers | Total Authorized | Expended | Unexpended (Overexpended) |
| Advanced Education and Career Development | | | | | | | |
| 1 | Construction of Post-Secondary Education Facilities | | | | | | |
| 1.1 | Universities | \$ 31,073,000 | \$ — | \$ (3,460,000) | \$ 27,613,000 | \$ 27,613,000 | \$ — |
| 1.2 | Public Colleges | 45,300,000 | — | 3,460,000 | 48,760,000 | 48,760,000 | — |
| 1.3 | Hospital-Based Nursing Education | — | — | — | — | — | — |
| 1.4 | Technical Institutes | — | — | — | — | — | — |
| 1.5 | Provincially Administered Institutions | 583,906 | — | — | 583,906 | 349,744 | 234,162 |
| | | <u>76,956,906</u> | <u>—</u> | <u>—</u> | <u>76,956,906</u> | <u>76,722,744</u> | <u>234,162</u> |
| Environmental Protection | | | | | | | |
| 2 | Construction of Special Waste Facilities | 11,440,000 | — | — | 11,440,000 | 11,440,000 | — |
| Municipal Affairs | | | | | | | |
| 3 | Construction of Social Housing | 18,750,000 | — | — | 18,750,000 | 9,900,000 | 8,850,000 |
| Public Works, Supply and Services | | | | | | | |
| 4 | Construction of Health Care Facilities | | | | | | |
| 4.1 | Capital Upgrading | 23,000,000 | — | (3,400,000) | 19,600,000 | 19,380,500 | 219,500 |
| 4.2 | Medical Referral Centres | 51,715,000 | — | 4,700,000 | 56,415,000 | 54,648,565 | 1,766,435 |
| 4.3 | Specialized Active Care Facilities | 31,055,000 | — | (3,400,000) | 27,655,000 | 27,564,305 | 90,695 |
| 4.4 | Community-Based Hospital Facilities | 14,255,000 | — | (4,900,000) | 9,355,000 | 8,705,465 | 649,535 |
| 4.5 | Rural Community-Based Hospital Facilities | 17,140,000 | — | — | 17,140,000 | 16,575,517 | 564,483 |
| 4.6 | Auxiliary Hospitals | 31,510,000 | — | 6,800,000 | 38,310,000 | 32,021,082 | 6,288,918 |
| 4.7 | Nursing Homes | 25,000 | — | — | 25,000 | — | 25,000 |
| 4.8 | Health Units | 6,500,000 | — | 200,000 | 6,700,000 | 656,210 | 6,043,790 |
| | | <u>175,200,000</u> | <u>—</u> | <u>—</u> | <u>175,200,000</u> | <u>159,551,644</u> | <u>15,648,356</u> |
| Public Works, Supply and Services | | | | | | | |
| 5 | Construction of Water Development Projects | 18,600,000 | — | — | 18,600,000 | 22,632,447 | (4,032,447) |
| Public Works, Supply and Services | | | | | | | |
| 6 | Construction of Government Facilities | | | | | | |
| 6.1 | Culture and Multiculturalism | 1,100,000 | — | — | 1,100,000 | 1,024,770 | 75,230 |
| Transportation and Utilities | | | | | | | |
| 7 | Construction of Economic Development Infrastructure | 34,600,000 | — | — | 34,600,000 | 29,081,397 | 5,518,603 |
| TOTAL 1993 | | <u>\$336,646,906</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$336,646,906</u> | <u>\$310,353,002</u> | <u>\$ 26,293,904</u> |
| TOTAL 1992 | | \$285,550,400 | \$ — | \$ — | \$285,550,400 | \$268,381,944 | \$ 17,168,456 |

ALBERTA CAPITAL FUND
EXPENDITURE BY PROGRAM AND OBJECT
FOR THE YEAR ENDED MARCH 31, 1993

| Program/Object | Funds Provided | | | Expended | Unexpended |
|---|----------------|------------------|-----------|----------------|----------------|
| | Estimates | Special Warrants | Transfers | | |
| Education and Career Development | | | | | |
| Construction of Post-Secondary Education Facilities | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — |
| Supplies and services | — | — | — | — | — |
| Grants | 76,373,000 | — | — | 76,373,000 | — |
| Purchase of capital assets | 583,906 | — | — | 349,744 | 234,162 |
| Other | — | — | — | — | — |
| TOTAL 1993 | \$ 76,956,906 | \$ — | \$ — | \$ 76,722,744 | \$ 234,162 |
| TOTAL 1992 | \$ 51,370,400 | \$ — | \$ — | \$ 50,013,949 | \$ 1,356,451 |
| Environmental Protection | | | | | |
| Construction of Special Waste Facilities | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — |
| Supplies and services | — | — | — | — | — |
| Grants | 11,440,000 | — | — | 11,440,000 | — |
| Purchase of capital assets | — | — | — | — | — |
| Other | — | — | — | — | — |
| TOTAL 1993 | \$ 11,440,000 | \$ — | \$ — | \$ 11,440,000 | \$ — |
| TOTAL 1992 | \$ 8,600,000 | \$ — | \$ — | \$ 2,000,000 | \$ 6,600,000 |
| Local Affairs | | | | | |
| Construction of Social Housing | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — |
| Supplies and services | — | — | — | — | — |
| Grants | 18,750,000 | — | — | 9,900,000 | 8,850,000 |
| Purchase of capital assets | — | — | — | — | — |
| Other | — | — | — | — | — |
| TOTAL 1993 | \$ 18,750,000 | \$ — | \$ — | \$ 9,900,000 | \$ 8,850,000 |
| TOTAL 1992 | \$ 14,100,000 | \$ — | \$ — | \$ 14,100,000 | \$ — |
| Works, Supply and Services | | | | | |
| Construction of Health Care Facilities | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — |
| Supplies and services | 11,360,000 | — | — | 5,224,225 | 6,135,775 |
| Grants | 157,735,000 | — | — | 153,853,669 | 3,881,331 |
| Purchase of capital assets | 6,105,000 | — | — | 473,750 | 5,631,250 |
| Other | — | — | — | — | — |
| TOTAL 1993 | \$ 175,200,000 | \$ — | \$ — | \$ 159,551,644 | \$ 15,648,356 |
| TOTAL 1992 | \$ 129,805,000 | \$ — | \$ — | \$ 126,572,506 | \$ 3,232,494 |
| Works, Supply and Services | | | | | |
| Construction of Water Development Projects | | | | | |
| Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — |
| Supplies and services | 18,500,000 | — | — | 22,632,447 | (4,132,447) |
| Grants | — | — | — | — | — |
| Purchase of capital assets | 100,000 | — | — | — | 100,000 |
| Other | — | — | — | — | — |
| TOTAL 1993 | \$ 18,600,000 | \$ — | \$ — | \$ 22,632,447 | \$ (4,032,447) |
| TOTAL 1992 | \$ 50,000,000 | \$ — | \$ — | \$ 48,290,683 | \$ 1,709,317 |

Schedule 4 (continued)

| | | Funds Provided | | | | | |
|------------------------------|---|----------------|------------------|-----------|------------------|----------------|---------------|
| Vote | Program/Object | Estimates | Special Warrants | Transfers | Total Authorized | Expended | Unexpended |
| | Public Works, Supply and Services | | | | | | |
| 6 | Construction of Government Facilities | | | | | | |
| | Culture and Multiculturalism | | | | | | |
| | Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Supplies and services | 990,000 | — | — | 990,000 | 931,132 | 58,868 |
| | Grants | — | — | — | — | — | — |
| | Purchase of capital assets | 110,000 | — | — | 110,000 | 93,638 | 16,362 |
| | Other | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 1,100,000 | \$ — | \$ — | \$ 1,100,000 | \$ 1,024,770 | \$ 75,230 |
| | TOTAL 1992 | \$ 1,000,000 | \$ — | \$ — | \$ 1,000,000 | \$ 855,367 | \$ 144,633 |
| Transportation and Utilities | | | | | | | |
| 7 | Construction of Economic Development Infrastructure | | | | | | |
| | Salaries, wages and employee benefits | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| | Supplies and services | 21,618,900 | — | — | 21,618,900 | 16,542,807 | 5,076,093 |
| | Grants | 12,500,000 | — | — | 12,500,000 | 12,491,668 | 8,332 |
| | Purchase of capital assets | 481,100 | — | — | 481,100 | 46,922 | 434,178 |
| | Other | — | — | — | — | — | — |
| | TOTAL 1993 | \$ 34,600,000 | \$ — | \$ — | \$ 34,600,000 | \$ 29,081,397 | \$ 5,518,603 |
| | TOTAL 1992 | \$ 30,675,000 | \$ — | \$ — | \$ 30,675,000 | \$ 26,549,439 | \$ 4,125,561 |
| | FUND TOTAL 1993 | \$ 336,646,906 | \$ — | \$ — | \$ 336,646,906 | \$ 310,353,002 | \$ 26,293,904 |
| | FUND TOTAL 1992 | \$ 285,550,400 | \$ — | \$ — | \$ 285,550,400 | \$ 268,381,944 | \$ 17,168,456 |

ALBERTA CAPITAL FUND
EXPENDITURE BY ELEMENT
FOR THE YEAR ENDED MARCH 31, 1993

| Vote and Ref. No. | Program/Element | Estimates | Expended |
|---|--|-------------------|-------------------|
| Advanced Education and Career Development | | | |
| 1 | Construction of Post-Secondary Education Facilities | | |
| 1.1 | Universities | | |
| 1.1.2 | University of Alberta | \$ 8,171,000 | \$ 4,711,000 |
| 1.1.3 | University of Calgary | 22,902,000 | 22,902,000 |
| 1.2 | Public Colleges | | |
| 1.2.4 | Grant MacEwan Community College | 45,300,000 | 48,760,000 |
| 1.5 | Provincially Administered Institutions | | |
| 1.5.3 | Alberta Vocational Centre - Lesser Slave Lake | 583,906 | 349,744 |
| | | <u>76,956,906</u> | <u>76,722,744</u> |
| Environmental Protection | | | |
| 2 | Construction of Special Waste Facilities | | |
| 2.0.1 | Special Waste Treatment Centre, Swan Hills (Alberta Special Waste Management Corporation) | 11,440,000 | 11,440,000 |
| Municipal Affairs | | | |
| 3 | Construction of Social Housing | | |
| 3.0.1 | Lodge rehabilitation, various (Alberta Mortgage and Housing Corporation) | 18,750,000 | 9,900,000 |
| Public Works, Supply and Services | | | |
| 4 | Construction of Health Care Facilities | | |
| 4.1 | Capital Upgrading | | |
| 4.1.1 | Capital upgrading, various | 23,000,000 | 19,380,500 |
| 4.2 | Medical Referral Centres | | |
| 4.2.2 | General Hospital, Calgary | 3,300,000 | 4,000,000 |
| 4.2.3 | Holy Cross Hospital, Calgary | 7,600,000 | 8,301,565 |
| 4.2.7 | Charles Camshell Provincial General Hospital, Edmonton | 5,000 | — |
| 4.2.11 | Misericordia Hospital, Edmonton | 5,000 | 100,000 |
| 4.2.12 | Royal Alexandra Hospitals, Edmonton | 31,000,000 | 39,000,000 |
| 4.2.13 | University of Alberta Hospitals, Edmonton | 2,900,000 | 497,000 |
| 4.2.16 | Regional Hospital, Lethbridge | 5,000 | — |
| 4.2.17 | St. Michael's Hospital, Lethbridge | 6,900,000 | 2,750,000 |
| 4.3 | Specialized Acute Care Facilities | | |
| 4.3.2 | Alberta Hospital, Edmonton | 1,500,000 | 1,021,604 |
| 4.3.3 | Cross Cancer Institute, Edmonton | 26,300,000 | 24,000,000 |
| 4.3.4 | Glenrose Rehabilitation Hospital, Edmonton | 5,000 | 67,700 |
| 4.3.5 | Northern Alberta Children's Hospital, Edmonton | 750,000 | 620,000 |
| 4.3.6 | Alberta Hospital, Ponoka | 2,500,000 | 1,855,001 |
| 4.4 | Community-Based Hospital Facilities | | |
| 4.4.16 | Regional Health Complex, Drumheller | 1,600,000 | 1,110,000 |
| 4.4.17 | District Health Care Centre, Edson | 5,000 | — |
| 4.4.18 | General Hospital, Fairview | 1,750,000 | 2,149,000 |
| 4.4.21 | Regional Hospital, Fort McMurray | 300,000 | 300,000 |
| 4.4.22 | Health Care Centre, Hanna | 3,500,000 | 3,250,320 |
| 4.4.27 | Community Health Care Centre, Lacombe | 5,000 | — |
| 4.4.28 | Archer Memorial Hospital, Lamont | 5,000 | — |
| 4.4.36 | Municipal Hospital, Pincher Creek | 5,000 | — |
| 4.4.39 | Ambulatory Care Centre, Red Earth | 5,000 | — |
| 4.4.42 | Surgeon General Hospital, St. Albert | 10,000 | 442,000 |
| 4.4.45 | General Hospital, Slave Lake | 3,700,000 | 552,190 |
| 4.4.47 | Central Peace General Hospital, Spirit River | 5,000 | — |
| 4.4.49 | Municipal Hospital, Stony Plain | 5,000 | — |
| 4.4.55 | Immaculata Hospital, Westlock | 900,000 | 900,457 |
| 4.4.56 | General Hospital, Wetaskiwin | 60,000 | — |
| 4.4.57 | Health facilities waste management, various | 2,400,000 | 1,498 |

Schedule 5 (continued)

| <u>Vote and Ref. No.</u> | <u>Program/Element</u> | <u>Estimates</u> | <u>Expended</u> |
|------------------------------|---|----------------------|----------------------|
| 4.5 | Rural Community-Based Hospital Facilities | | |
| 4.5.1 | General Hospital, Bashaw | \$ 5,000 | \$ — |
| 4.5.2 | General Hospital, Bassano | 5,000 | — |
| 4.5.5 | Oilfields General Hospital, Black Diamond | 1,600,000 | 1,285,000 |
| 4.5.11 | Our Lady of the Rosary Hospital, Castor | 1,800,000 | 2,202,720 |
| 4.5.16 | General Hospital, Daysland | 2,800,000 | 2,680,000 |
| 4.5.19 | Municipal Hospital, Eckville | 5,000 | — |
| 4.5.21 | Municipal Hospital, Elk Point | 2,200,000 | 703,421 |
| 4.5.28 | Health Care Centre, Galahad | 2,100,000 | 1,789,600 |
| 4.5.35 | General Hospital, Hinton | 5,000 | — |
| 4.5.43 | General Hospital, Magrath | 5,000 | — |
| 4.5.48 | Border Counties General Hospital, Milk River | 600,000 | 370,000 |
| 4.5.64 | Health Care Centre, Three Hills | 5,000 | — |
| 4.5.69 | Health Centre, Valleyview | 6,000,000 | 7,544,776 |
| 4.5.70 | Health Care Complex, Vermilion | 5,000 | — |
| 4.5.75 | General Hospital, Whitecourt | 5,000 | — |
| 4.6 | Auxiliary Hospitals | | |
| 4.6.6 | Cross Bow Auxiliary Hospital, Calgary | 5,000 | — |
| 4.6.9 | Bethany Auxiliary Hospital, Camrose | 5,000 | — |
| 4.6.10 | Rosehaven Care Centre, Camrose | 115,000 | 39,517 |
| 4.6.15 | Claresholm Care Centre, Claresholm | 10,850,000 | 5,002,248 |
| 4.6.21 | Allen Gray Auxiliary Hospital, Edmonton | 5,000 | — |
| 4.6.22 | Hong Lok Care Centre, Edmonton | 15,000 | 35,042 |
| 4.6.26 | Norwood Extended Care Centre, Edmonton | 5,000 | — |
| 4.6.27 | St. Joseph's Auxiliary Hospital, Edmonton | 13,800,000 | 18,932,000 |
| 4.6.29 | Long Term Care Facility, Edmonton | 5,000 | — |
| 4.6.36 | Auxiliary Hospital, Lloydminster | 6,200,000 | 7,714,000 |
| 4.6.37 | Auxiliary Hospital, Manning | 5,000 | — |
| 4.6.42 | Strathcona Long Term Care Facility, Sherwood Park | 500,000 | 298,275 |
| 4.7 | Nursing Homes | | |
| 4.7.26 | West Park Nursing Home, Red Deer | 5,000 | — |
| 4.7.28 | Nursing Home, Rocky Mountain House | 5,000 | — |
| 4.7.30 | Nursing Home, Thorhild | 10,000 | — |
| 4.7.31 | Nursing Home, Vegreville | 5,000 | — |
| 4.8 | Health Units | | |
| 4.8.1 | Northeast Alberta Health Unit, Grand Centre | 1,500,000 | 66,785 |
| 4.8.2 | Leduc-Strathcona Health Unit, Sherwood Park | 5,000,000 | 589,425 |
| | | <u>175,200,000</u> | <u>159,551,644</u> |
| | Public Works, Supply and Services | | |
| 5 | Construction of Water Development Projects | | |
| 5.0.1 | Little Bow River Project, Champion | \$5,000,000 | \$771,243 |
| 5.0.2 | Milk River Project, Milk River | 100,000 | — |
| 5.0.3 | Oldman River Dam, Pincher Creek | 6,500,000 | 19,978,445 |
| 5.0.4 | Pine Coulee Project, Stavely | 7,000,000 | 1,882,759 |
| | | <u>18,600,000</u> | <u>22,632,447</u> |
| | Public Works, Supply and Services | | |
| 6 | Construction of Government Facilities | | |
| 6.1 | Culture and Multiculturalism | | |
| 6.1.1 | Remington-Alberta Carriage Centre, Cardston | 400,000 | 347,727 |
| 6.1.2 | Reynolds-Alberta Museum, Wetaskiwin | 700,000 | 677,043 |
| | | <u>1,100,000</u> | <u>1,024,770</u> |
| | Transportation and Utilities | | |
| 7 | Construction of Economic Development Infrastructure | | |
| 7.0.2 | Alberta-Pacific Infrastructure | 34,600,000 | 29,081,397 |
| | | <u>\$336,646,906</u> | <u>\$310,353,002</u> |

ALBERTA HERITAGE FOUNDATION FOR MEDICAL RESEARCH ENDOWMENT FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Income and Retained Earnings
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Portfolio Investments

AUDITOR'S REPORT

To the Provincial Treasurer

I have audited the balance sheet of the Alberta Heritage Foundation for Medical Research Endowment Fund as at March 31, 1993 and the statements of income and retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
June 7, 1993

ALBERTA HERITAGE FOUNDATION FOR MEDICAL RESEARCH ENDOWMENT FUND
BALANCE SHEET
MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|---|----------------------|----------------------|
| ASSETS | | |
| Cash and marketable securities (Note 4) | \$ 14,669,435 | \$ 21,365,610 |
| Accrued interest and accounts receivable | 7,548,534 | 7,536,008 |
| Portfolio investments, Schedule 1 | 543,257,084 | 515,116,495 |
| | <u>\$565,475,053</u> | <u>\$544,018,113</u> |
| LIABILITIES, ENDOWMENT AND RETAINED EARNINGS | | |
| Liabilities: | | |
| Accounts payable | \$ 1,906,181 | \$ 2,458,294 |
| Endowment (Note 7) | 300,000,000 | 300,000,000 |
| Retained earnings (Note 7) | 263,568,872 | 241,559,819 |
| | <u>\$565,475,053</u> | <u>\$544,018,113</u> |
| The accompanying notes are part of these financial statements. | | |

ALBERTA HERITAGE FOUNDATION FOR MEDICAL RESEARCH ENDOWMENT FUND
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|----------------------|----------------------|
| Income: | | |
| Investment income before the undernoted | \$ 46,611,393 | \$ 48,807,897 |
| Net gain on disposals of portfolio investments | 6,229,933 | 5,972,658 |
| Write down of portfolio investments | (3,832,273) | (879,446) |
| Net investment income (Note 6) | 49,009,053 | 53,901,109 |
| Transfer to the Alberta Heritage Foundation for Medical Research | 27,000,000 | 26,000,000 |
| Net income | 22,009,053 | 27,901,109 |
| Retained earnings at beginning of year | 241,559,819 | 213,658,710 |
| Retained earnings at end of year | <u>\$263,568,872</u> | <u>\$241,559,819</u> |

ALBERTA HERITAGE FOUNDATION FOR MEDICAL RESEARCH ENDOWMENT FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|---|----------------------|----------------------|
| Operating transactions: | | |
| Net income | \$ 22,009,053 | \$ 27,901,109 |
| Non-cash items included in net income | (14,808,649) | (16,604,472) |
| Decrease (increase) in receivables | (12,526) | 2,500,782 |
| Increase (decrease) in payables | (552,113) | 2,446,214 |
| Cash provided by operating transactions | <u>6,635,765</u> | <u>16,243,633</u> |
| Investing transactions: | | |
| Proceeds from disposals, repayments and redemptions of portfolio investments | 76,161,464 | 116,971,540 |
| Portfolio investments | (89,493,404) | (125,454,902) |
| Cash applied to investing transactions | <u>(13,331,940)</u> | <u>(8,483,362)</u> |
| Increase (decrease) in cash and marketable securities | (6,696,175) | 7,760,271 |
| Cash and marketable securities at beginning of year | 21,365,610 | 13,605,339 |
| Cash and marketable securities at end of year | <u>\$ 14,669,435</u> | <u>\$ 21,365,610</u> |

ALBERTA HERITAGE FOUNDATION FOR MEDICAL
RESEARCH ENDOWMENT FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Alberta Heritage Foundation for Medical Research Endowment Fund operates under the authority of the Alberta Heritage Foundation for Medical Research Act, Chapter A-26, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with generally accepted accounting principles. The accounting policies of significance to the Fund are as follows:

- a) Included in these financial statements are the accounts of the Fund and the Fund's proportionate share of the assets, liabilities and net income of the following pooled funds.

Canadian Dollar Public Debt Pool
Canadian Pooled Equities Fund
External Managers Fund
Private Debt Pool
Private Equity Pool
Private Mortgage Pool
State Street S & P 500 Index Common Trust Fund
United States Pooled Equities Fund

Inter-fund revenue and expenditure transactions, investing and financing transactions, and related asset and liability accounts have been eliminated.

- b) Portfolio investments and short-term marketable securities are carried at cost. Cost includes the amount of applicable amortization of discount or premium using the straight-line method over the life of the investments.
- c) The cost of disposals is determined on the average cost basis. Gains and losses arising as a result of disposals are included in the determination of net investment income.
- d) Where there has been a loss in value of an investment that is other than a temporary decline, the investment is written down to recognize the loss. The written down value is deemed to be the new cost.
- e) Foreign currency transactions are translated into Canadian dollars using average rates of exchange, except for hedged foreign currency transactions which are translated at rates of exchange established by the terms of forward exchange contracts. Exchange differences on unhedged transactions are included in the determination of investment income.

Note 3 Change in Accounting Policy

Bonds, mortgage-backed securities, mid-term money market securities, mortgages, and bond coupons and residuals are now carried at cost. Previously, these investments were carried at cost adjusted for deferred unamortized realized gains and losses. This change in accounting policy has been applied retroactively and accordingly the 1992 figures have been restated. As a result of this change in accounting policy, portfolio investments and retained earnings as at March 31, 1992 have been adjusted by \$807,021 for the cumulative effect of applying the change in accounting policy, and net investment income for 1991-92 was decreased by \$2,118,266. If the change had not been made, net investment income for 1992-93, portfolio investments and retained earnings at March 31, 1993 would have been \$49,114,179, \$542,555,189, and \$262,866,977 respectively.

Note 4 Cash and Marketable Securities

| | 1993 | 1992 |
|---|---------------------|---------------------|
| Deposits in the Consolidated Cash Investment Trust Fund | \$12,048,260 | \$ 9,913,224 |
| Deposits in U.S. dollar money market funds | 1,079,849 | 1,990,184 |
| Cash in banks: | | |
| Canadian | (6,444) | 4,515 |
| United States | (376,988) | 75,051 |
| International | 1,274,490 | 2,340,023 |
| Short-term marketable securities (a): | | |
| Treasury bills | | |
| Government of Canada | 380,611 | 425,826 |
| Promissory notes | | |
| Corporate | 137,756 | 208,771 |
| Bankers' acceptance | 2,340 | — |
| Certificates of deposits: | | |
| International | 129,561 | 2,120,645 |
| United States | — | 4,287,371 |
| | <u>\$14,669,435</u> | <u>\$21,365,610</u> |

(a) The market value of short-term marketable securities is estimated to approximate cost.

Note 5 Pooled Funds

The following amounts are included in the financial statements and represent the Fund's proportionate share of the assets, liabilities and net income of pooled funds:

| | 1993 | 1992 |
|-----------------|----------------------|----------------------|
| Assets | \$208,136,809 | \$147,376,634 |
| Liabilities | 1,900,507 | 2,455,331 |
| Net investments | <u>\$206,236,302</u> | <u>\$144,921,303</u> |
| Net income | <u>\$ 13,104,450</u> | <u>\$ 8,934,012</u> |

Note 6 Segmented Information

Segmented information on net investment income is as follows:

| | 1993 | 1992 |
|---|---------------------|---------------------|
| Cash, marketable and mid-term money market securities | \$ 2,246,518 | \$ 2,506,962 |
| Bonds, bond coupons and residuals (a) | 33,731,411 | 38,179,249 |
| Mortgage-backed securities | 1,241,937 | 1,287,660 |
| Mortgages | 3,224,121 | 3,660,745 |
| Common and preferred shares and warrants | 8,565,066 | 8,266,493 |
| | <u>\$49,009,053</u> | <u>\$53,901,109</u> |

(a) Includes \$776,716 (1992 \$379,651) of income from investments in Province of Alberta funds and agencies.

Note 7 Endowment

The endowment was received from the Alberta Heritage Savings Trust Fund on March 31, 1980. The Alberta Heritage Foundation for Medical Research Act provides that money required by the Foundation for the furtherance of its objects shall be paid from the Fund, but no money shall be paid out of the Fund if the payment would result in the value of the assets of the Fund, at cost, being less than the endowment received by the Fund.

Note 8 Comparative Figures

The 1992 figures have been restated where necessary to conform to 1993 presentation.

Note 9 Approval of Financial Statements

These financial statements were approved by management.

ALBERTA HERITAGE FOUNDATION FOR MEDICAL RESEARCH ENDOWMENT FUND
PORTFOLIO INVESTMENTS
MARCH 31, 1993

| | 1993 | | | 1992 | |
|--|---------------|----------------------|----------------------|----------------------|----------------------|
| | Par Value | Book Value | Market Value | Book Value | Market Value |
| (a): | | | | | |
| Government of Canada, direct and guaranteed | \$151,064,365 | \$158,966,999 | \$181,077,061 | \$159,631,751 | \$171,850,339 |
| Principal: | | | | | |
| Alberta, direct and guaranteed | 5,794,042 | 7,088,463 | 7,397,875 | 9,150,818 | 9,205,453 |
| Other, direct and guaranteed | 19,978,411 | 16,868,928 | 18,639,416 | 17,742,919 | 18,283,553 |
| Municipal | 4,972,982 | 5,140,373 | 5,756,465 | 5,121,974 | 5,318,398 |
| Foreign governments, guaranteed | 3,095 | 3,394 | 3,215 | — | — |
| Corporate | 8,561,622 | 8,562,607 | 9,306,743 | 12,129,731 | 12,449,511 |
| Corporate, convertible: | | | | | |
| Canadian | 197,860 | 185,860 | 197,860 | 1,175,862 | 1,158,311 |
| Foreign | (b) | 900,266 | 1,033,607 | 1,489,114 | 1,355,654 |
| Asset-backed securities: | | | | | |
| Government of Canada, guaranteed | 11,064,870 | 10,954,941 | 11,786,673 | 10,832,428 | 11,450,436 |
| Money market securities: | | | | | |
| Participating certificates | 17,695,966 | 17,773,676 | 18,524,960 | 16,141,195 | 16,980,816 |
| Warrant notes | | | | | |
| Principal: | | | | | |
| Alberta, direct and guaranteed | 19,064 | 20,125 | 19,630 | — | — |
| Corporate | 1,552,214 | 1,573,904 | 1,684,161 | — | — |
| Certificates of deposit and guaranteed investment certificates | 16,752 | 17,728 | 17,598 | — | — |
| Foreign acceptance | 182 | 192 | 197 | — | — |
| Warrants | 31,060,931 | 29,607,396 | 33,704,331 | 31,074,329 | 34,158,808 |
| Coupons and residuals: | | | | | |
| Government of Canada, direct | | 125,657,340 | 122,434,895 | 115,418,271 | 106,829,822 |
| Province of Alberta, guaranteed | | 418,094 | 414,835 | 368,568 | 334,277 |
| Other, direct and guaranteed | | 3,614,854 | 3,391,997 | 2,135,407 | 1,767,333 |
| | | <u>387,355,140</u> | <u>415,391,519</u> | <u>382,412,367</u> | <u>391,142,711</u> |
| Common and preferred shares, and warrants: | | | | | |
| Asset-backed securities: | | | | | |
| Canadian | | 72,488,825 | 84,278,710 | 66,749,443 | 73,753,925 |
| United States | | 34,881,408 | 49,854,441 | 25,689,170 | 40,046,620 |
| International | | 40,473,636 | 45,378,082 | 32,525,290 | 32,700,139 |
| Asset-backed securities (c) | | 8,058,075 | 9,669,850 | 7,740,225 | 9,225,440 |
| | | <u>\$543,257,084</u> | <u>\$604,572,602</u> | <u>\$515,116,495</u> | <u>\$546,868,835</u> |

March 31, 1993, bonds with a market value of approximately \$3,881,200 (1992 \$Nil) were loaned to certain borrowers. The loans were secured by Government of Canada bonds and treasury bills with a market value of \$4,224,909 (1992 \$Nil). During the term of the loans, the Fund retains the right to receive interest on the securities loaned.

denominated in German, United States, Japanese and Swiss currencies.

The market value of unquoted common and preferred shares and warrants is estimated by management appraisal.

ALBERTA HERITAGE SAVINGS TRUST FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Income, Transfers, Amounts Expended and Fund Equity
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Cash and Marketable Securities
Schedule of Canada Investment Division Investments
Schedule of Alberta Investment Division Investments
Schedule of Commercial Investment Division Investments
Schedule of Capital Projects Division Investments
Schedule of Capital Projects Division Amounts Expended

AUDITOR'S REPORT

To the Provincial Treasurer

I have audited the balance sheet of the Alberta Heritage Savings Trust Fund as at March 31, 1993 and the statements of income, transfers, amounts expended and fund equity and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting, as described in Note 2 to the financial statements.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
July 16, 1993

ALBERTA HERITAGE SAVINGS TRUST FUND
BALANCE SHEET
MARCH 31, 1993
(thousands of dollars)

| | 1993 | 1992 |
|---|---------------------|---------------------|
| ASSETS: | | |
| Cash and marketable securities, Schedule 1 | \$ 5,338,690 | \$ 4,865,282 |
| Accrued interest and accounts receivable | 203,703 | 664,951 |
| Due from the General Revenue Fund | 346,365 | 201,926 |
| Canada Investment Division investments, Schedule 2 | 1,175,137 | 1,181,973 |
| Alberta Investment Division investments, Schedule 3 | 4,421,198 | 4,657,793 |
| Commercial Investment Division investments, Schedule 4 | 339,342 | 344,714 |
| Capital Projects Division investments, Schedule 5 | 127,053 | 122,459 |
| | <u>\$11,951,488</u> | <u>\$12,039,098</u> |
| LIABILITIES AND FUND EQUITY: | | |
| Liabilities: | | |
| Accounts payable | \$ 6,138 | \$ 9,261 |
| Fund equity | 11,945,350 | 12,029,837 |
| | <u>\$11,951,488</u> | <u>\$12,039,098</u> |

The accompanying notes are part
of these financial statements.

ALBERTA HERITAGE SAVINGS TRUST FUND
STATEMENT OF INCOME, TRANSFERS,
AMOUNTS EXPENDED AND FUND EQUITY
FOR THE YEAR ENDED MARCH 31, 1993
(thousands of dollars)

| | 1993 | 1992 |
|--|---------------------|---------------------|
| Income: | | |
| Investment income before the undernoted | \$ 1,011,958 | \$ 1,148,161 |
| Net gain on disposals of investments | 7,604 | 339,670 |
| Write down of investments | (234,086) | (100,278) |
| Net investment income | 785,476 | 1,387,553 |
| Administrative expenses (Note 4) | 944 | 1,369 |
| Net income (Note 5) | 784,532 | 1,386,184 |
| Transfers: | | |
| Transfers to the General Revenue Fund | 784,532 | 1,386,184 |
| | <u>—</u> | <u>—</u> |
| Capital Projects Division amounts expended (Schedule 6): | | |
| Agriculture and economic development | 40,410 | 38,523 |
| Environment and resource conservation | 24,978 | 32,760 |
| Recreation and culture | 14,049 | 9,429 |
| Health | 5,296 | 3,849 |
| Previous year capital expenditure refunds | (246) | (164) |
| | 84,487 | 84,397 |
| | <u>(84,487)</u> | <u>(84,397)</u> |
| Net decrease in fund equity | (84,487) | (84,397) |
| Fund equity at beginning of year | 12,029,837 | 12,114,234 |
| Fund equity at end of year | <u>\$11,945,350</u> | <u>\$12,029,837</u> |

ALBERTA HERITAGE SAVINGS TRUST FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1993
(thousands of dollars)

| | 1993 | 1992 |
|---|--------------------|--------------------|
| Operating transactions: | | |
| Net income | \$ 784,532 | \$1,386,184 |
| Non-cash items included in net income | 220,733 | (246,226) |
| Decrease (increase) in receivables | 316,809 | (155,741) |
| Decrease in payables | (3,123) | (455) |
| Cash provided by operating transactions | <u>1,318,951</u> | <u>983,762</u> |
| Investing transactions: | | |
| Proceeds from disposals, repayments and redemptions of investments: | | |
| Canada Investment Division | 8,000 | 8,300 |
| Alberta Investment Division | 542,178 | 2,274,632 |
| Commercial Investment Division | 26,355 | 93,137 |
| Capital Projects Division | 1 | 1 |
| Investments: | | |
| Alberta Investment Division | (522,878) | (810,609) |
| Commercial Investment Division | (30,180) | (104,648) |
| Cash provided by investing transactions | <u>23,476</u> | <u>1,460,813</u> |
| Transfers and amounts expended: | | |
| Transfers to the General Revenue Fund | (784,532) | (1,386,184) |
| Capital Projects Division amounts expended | (84,487) | (84,397) |
| Cash applied to transfers and amounts expended | <u>(869,019)</u> | <u>(1,470,581)</u> |
| Increase in cash and marketable securities | 473,408 | 973,994 |
| Cash and marketable securities at beginning of year | 4,865,282 | 3,891,288 |
| Cash and marketable securities at end of year | <u>\$5,338,690</u> | <u>\$4,865,282</u> |

ALBERTA HERITAGE SAVINGS TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority and Financial Structure

The Alberta Heritage Savings Trust Fund operates under the authority of the Alberta Heritage Savings Trust Fund Act (the Act), Chapter A-27, Revised Statutes of Alberta 1980, as amended.

Pursuant to section 4(2) of the Act, which came into force in September 1982, all of the net income of the Fund is transferred to the General Revenue Fund. In total, the Fund has transferred \$14,251,675,000 to the General Revenue Fund from 1982 to 1993. Net income from the inception of the Fund in 1976 to August 1982 totalling \$3,262,247,000 has been retained by the Fund.

Under the authority of "Special Acts" and section 5(1) of the Act, non-renewable resource revenue totalling \$12,049,325,000 was transferred from the General Revenue Fund to the Fund, from the inception of the Fund in 1976, to March 31, 1987.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

(i) These financial statements have been prepared in accordance with generally accepted accounting principles, except that the investment in Alberta Energy Company Ltd., which represents 36% of the total number of issued and outstanding voting shares of the company, is valued at cost. Income is recognized only to the extent that dividends are received. The book value of the investment is not adjusted for the Fund's pro rata share of retained earnings of the company (see Schedule 3 Note (g)).

(ii) Other significant accounting policies are as follows:

- (a) Securities included in the Canada Investment Division, the Alberta Investment Division, and the Commercial Investment Division are valued at cost. Cost includes the amount of applicable amortization of discount or premium using the straight-line method over the life of the securities.
- (b) The participation in joint ventures, included in the Alberta Investment Division, is accounted for on the equity basis.
- (c) Investments in loans, included in the Alberta Investment Division and the Capital Projects Division, are reported at their face value discounted by the amount of concessions (see Schedule 3 Note c and Schedule 5 Note b). The amount of the discount is amortized to investment income over the term of the loan, except when the collectibility of either the principal or interest related to the loan transaction is not reasonably assured.

- (d) Bonds, bond coupons and residuals, mortgage-backed securities and mid-term money market securities included in marketable securities are valued at cost or market value, whichever is lower, on an aggregate basis. Short-term money market securities are valued at cost. Cost includes the amount of applicable amortization of discount or premium using the straight-line method over the life of the securities.
- (e) The cost of disposals is determined on the average cost basis. Gains and losses arising as a result of disposals and any change in the provision to adjust the cost of marketable securities to the lower of cost or market value, on an aggregate basis, are included in the determination of net investment income.
- (f) Investment income is recorded on the accrual basis where there is reasonable assurance as to its measurement and collectability.
- (g) Where there has been a loss in value of an investment that is other than a temporary decline, the investment is written down to recognize the loss. The written down value is deemed to be the new cost.
- (h) Foreign currency transactions are translated into Canadian dollars using average rates of exchange, except for hedged foreign currency transactions which are translated at rates of exchange established by the terms of the forward exchange contracts. Exchange differences on unhedged transactions are included in the determination of investment income.
- (i) Capital Projects Division amounts expended represent the cost of goods and services acquired during the year and amounts expended or accrued in accordance with the conditions of approved grant programs, including capital acquisitions, amounts expended on capital projects and grants for capital purposes (see Schedule 6 Note a).

Note 3 Change in Accounting Policy

Investments in loans are now reported at their face value discounted by the amount of concessions (see Schedule 3 Note c and Schedule 5 Note b). The amount of the discount is then amortized to investment income over the term of the loan. Previously, investments in loans were reported at their face value. This change in accounting policy has been applied retroactively and accordingly the 1992 figures have been adjusted for the cumulative effect of applying the change in accounting policy as follows:

| | As Previously Reported | Adjustments | As Restated |
|---|------------------------------|----------------|----------------|
| Due from the General Revenue Fund | \$ 78,493,000 | \$ 123,433,000 | \$ 201,926,000 |
| Alberta Investment Division investments | 4,703,693,000 | (45,900,000) | 4,657,793,000 |
| Capital Projects Division investments | 199,992,000 | (77,533,000) | 122,459,000 |
| Net income | 1,381,589,000 | 4,595,000 | 1,386,184,000 |
| Transfers to the General Revenue Fund | 1,381,589,000 | 4,595,000 | 1,386,184,000 |

If the change had not been made, net income and transfers to the General Revenue Fund for 1992-93 would have been \$779,937,000. Alberta Investment Division investments, Capital Projects Division investments and Due from the General Revenue Fund would have been \$4,467,098,000, \$199,991,000 and \$227,527,000 respectively.

Note 4 Administrative Expenses

| | 1993 | 1992 |
|--|------------------|--------------------|
| Expenses paid directly from the Fund pursuant to section 11(1) of the Alberta Heritage Savings Trust Fund Act | \$172,000 | \$ 708,000 |
| Other administrative expenses estimated and charged to the Fund pursuant to section 11(2) of the Alberta Heritage Savings Trust Fund Act | 772,000 | 661,000 |
| | <u>\$944,000</u> | <u>\$1,369,000</u> |

Administrative expenses estimated at \$664,000 for the year ended March 31, 1993 (1992 \$763,000) relating to investments in joint ventures are not included in other administrative expenses but are reflected in results of operations of the projects for the year.

Note 5 Comparison of Planned and Actual Results

| | 1993 | | 1992 | |
|--|------------------------|----------------------|------------------------|------------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> | <u>Actual</u> |
| Cash and marketable securities (a) | \$ 392,100,000 | \$ 420,485,000 | \$ 384,300,000 | \$ 408,341,000 |
| Canada Investment Division investments | 139,300,000 | 138,966,000 | 140,600,000 | 140,920,000 |
| Alberta Investment Division investments (b) | 444,100,000 | 209,622,000 | 995,300,000 | 816,346,000 |
| Commercial Investment Division investments (c) | 24,000,000 | 6,461,000 | 27,800,000 | 11,889,000 |
| Capital Projects Division investments | 5,500,000 | 9,942,000 | 7,000,000 | 10,057,000 |
| Administrative expenses | — | (944,000) | — | (1,369,000) |
| | <u>\$1,005,000,000</u> | <u>\$784,532,000</u> | <u>\$1,555,000,000</u> | <u>\$1,386,184,000</u> |

(a) Actual includes \$142,146,000 (1992 \$124,474,000) income from investments in Province of Alberta funds and agencies.

(b) Actual, which is net of write downs and expenses, includes \$332,467,000 (1992 \$596,121,000) income from investments in Province of Alberta funds and agencies.

(c) Actual, which is net of write downs and expenses, includes \$Nil (1992 \$113,000) income from investments in Province of Alberta funds and agencies.

Note 6 Comparative Figures

Deemed assets (Schedule 6) and deemed equity represented by deemed assets which were included in the balance sheet of the Fund in 1992 are now excluded.

The 1992 figures have been restated where necessary to conform to 1993 presentation.

Note 7 Approval of Financial Statements

These financial statements were approved by management.

ALBERTA HERITAGE SAVINGS TRUST FUND
CASH AND MARKETABLE SECURITIES
MARCH 31, 1993

| | 1993 | | 1992 | |
|--|------------------------|---------------------|--------------------|---------------------|
| | <u>Cost</u> | <u>Market Value</u> | <u>Cost</u> | <u>Market Value</u> |
| | (thousands of dollars) | | | |
| Bonds (a): | | | | |
| Government of Canada, direct and guaranteed | \$ 915,587 | \$ 928,988 | \$1,214,660 | \$1,219,830 |
| Provincial: | | | | |
| Alberta, direct and guaranteed | 134,270 | 137,478 | 184,358 | 185,885 |
| Other, direct and guaranteed | 471,953 | 482,320 | 454,971 | 460,111 |
| Municipal | 11,759 | 12,363 | 11,838 | 11,918 |
| Foreign governments, guaranteed | 8,141 | 8,308 | — | — |
| Corporate | 150,632 | 154,438 | 168,942 | 171,781 |
| | <u>1,692,342</u> | <u>1,723,895</u> | <u>2,034,769</u> | <u>2,049,525</u> |
| Bond coupons and residuals: | | | | |
| Government of Canada, direct | 105,584 | 106,424 | 136,622 | 137,560 |
| Province of Alberta, direct and guaranteed | 4,195 | 4,086 | 391 | 395 |
| Other provinces, direct and guaranteed | 77,324 | 79,596 | 12,270 | 12,501 |
| | <u>187,103</u> | <u>190,106</u> | <u>149,283</u> | <u>150,456</u> |
| Mortgage-backed securities: | | | | |
| Government of Canada guaranteed | <u>387,590</u> | <u>395,287</u> | <u>161,855</u> | <u>164,174</u> |
| Mid-term money market securities: | | | | |
| Promissory notes: | | | | |
| Province of Alberta, direct | 235,000 | 238,163 | 485,000 | 489,433 |
| Other | 151,438 | 153,105 | 131,326 | 134,410 |
| Certificates of deposit and guaranteed investment certificates | 270,509 | 276,164 | 367,464 | 369,850 |
| Bankers' acceptances | 26,020 | 26,538 | 59,554 | 60,145 |
| | <u>682,967</u> | <u>693,970</u> | <u>1,043,344</u> | <u>1,053,838</u> |
| Short-term money market securities (b): | | | | |
| Treasury bills (a): | | | | |
| Government of Canada | 94,949 | 94,949 | 211,827 | 211,827 |
| Province of Alberta | 29,661 | 29,661 | 24,800 | 24,800 |
| Other provinces | 37,919 | 37,919 | 24,660 | 24,660 |
| Promissory notes: | | | | |
| Province of Alberta | 1,727,815 | 1,727,815 | 528,709 | 528,709 |
| Other | 84,855 | 84,855 | 123,858 | 123,858 |
| Bearer deposit notes | 163,940 | 163,940 | 28,826 | 28,826 |
| Certificates of deposit and guaranteed investment certificates | 75,000 | 75,000 | 25,000 | 25,000 |
| Bankers' acceptances | 73,164 | 73,164 | 330,781 | 330,781 |
| Fully hedged deposit receipts | — | — | 60,092 | 60,092 |
| Call loans | — | — | 40,000 | 40,000 |
| | <u>2,287,303</u> | <u>2,287,303</u> | <u>1,398,553</u> | <u>1,398,553</u> |
| Deposits in the Consolidated Cash Investment Trust Fund | 101,385 | 101,385 | 77,478 | 77,478 |
| | <u>\$5,338,690</u> | <u>\$5,391,946</u> | <u>\$4,865,282</u> | <u>\$4,894,024</u> |

- (a) At March 31, 1993 marketable securities with a market value of \$126,919,000 (1992 \$347,717,000) were loaned to certain borrowers. The loans were secured by Government of Canada securities and a letter of credit issued by a chartered bank with a total net realizable value of approximately \$134,947,000 (1992 \$367,866,000). During the term of the loans, the Fund retains the right to receive income on the securities loaned.
- (b) The market value of short-term money market securities is estimated to approximate cost.

ALBERTA HERITAGE SAVINGS TRUST FUND
CANADA INVESTMENT DIVISION INVESTMENTS
MARCH 31, 1993

| | 1993 | Cost | |
|--|--------------------|------------------------|--------------------|
| | Par Value | 1993 | 1992 |
| | | (thousands of dollars) | |
| Debentures (a): | | | |
| Province of New Brunswick | \$ 147,000 | \$ 146,229 | \$ 146,118 |
| New Brunswick Electric Power Commission | 85,000 | 84,270 | 84,195 |
| Province of Newfoundland | 50,000 | 49,882 | 49,858 |
| Newfoundland and Labrador Hydro | 150,000 | 149,125 | 148,997 |
| Newfoundland Municipal Financing Corporation | 61,500 | 61,194 | 62,648 |
| Province of Nova Scotia | 210,000 | 208,626 | 208,431 |
| Nova Scotia Municipal Finance Corporation | 20,750 | 20,698 | 25,182 |
| Nova Scotia Power Corporation | 100,000 | 99,478 | 99,396 |
| Province of Prince Edward Island | 51,000 | 50,499 | 52,433 |
| Hydro-Quebec | 310,000 | 305,136 | 304,715 |
| | <u>\$1,185,250</u> | <u>\$1,175,137</u> | <u>\$1,181,973</u> |

- (a) Debentures bear interest at rates of 9.50% to 16.375% with maturity dates from December 19, 1993 to July 15, 2005. Certain debentures are redeemable prior to maturity at the option of the issuer. In general, other debentures are redeemable by a single payment of the full principal sum on maturity.

ALBERTA HERITAGE SAVINGS TRUST FUND
ALBERTA INVESTMENT DIVISION INVESTMENTS
MARCH 31, 1993

| | 1993 | 1992 |
|---|------------------------|--------------------|
| | (thousands of dollars) | |
| Provincial corporation debentures (a): | | |
| Alberta Agricultural Development Corporation | \$1,013,279 | \$1,061,224 |
| Alberta Mortgage and Housing Corporation | 1,661,390 | 1,807,006 |
| Alberta Municipal Financing Corporation | 140,000 | 140,000 |
| Alberta Opportunity Company | 128,362 | 141,791 |
| Corporate debentures: | | |
| Alberta Pacific Pulp Mill Project | | |
| Variable rate debentures (b): | | |
| Crestbrook Forest Industries Ltd. | 78,435 | 26,859 |
| Kanzaki Paper Canada Inc. | 48,931 | 16,787 |
| MC Forest Investment Inc. | 68,503 | 23,501 |
| Millar Western Pulp Ltd. | | |
| Participating debenture (c) | 74,100 | 74,100 |
| NOVA Corporation of Alberta Ltd. | | |
| Adjustable rate convertible subordinated debentures (d) | 150,000 | 150,000 |
| Ridley Grain Ltd. | | |
| 11% participating first mortgage bonds (e) | 125,579 | 127,339 |
| TransCanada Pipelines Ltd. | | |
| 10.426% convertible subordinated debentures (f) | 150,000 | 150,000 |
| Common shares: | | |
| Alberta Energy Company Ltd. (g) | 183,272 | 174,748 |
| Canadian Western Bank | 720 | 720 |
| NOVA Corporation of Alberta Ltd. | 24,533 | 24,533 |
| Participation in joint ventures: | | |
| Lloydminster Bi-provincial Upgrader Project (h) | 74,781 | 221,058 |
| Syncrude Project (i) | 499,313 | 518,127 |
| | <u>\$4,421,198</u> | <u>\$4,657,793</u> |

- (a) Provincial corporation debentures bear interest at rates of 8.53% to 18.05% with maturity dates from May 15, 1993 to March 31, 2018. Interest rates on Alberta Municipal Financing Corporation debentures are fixed to maturity and redemption is by a single payment of the full principal sum on maturity. In general the interest rates on the other provincial corporation debentures are fixed for a five year period only and repayment is by annual instalments of the principal sum over the life of the debenture. The Provincial Treasurer may permit all or part of the debentures to be redeemed by the issuer prior to maturity without penalty. During the year, debentures amounting to \$174,354,000 (1992 \$342,075,000) were redeemed prior to maturity.

The Fund's investment in provincial corporation debentures is summarized hereunder:

| | 1993 | 1992 |
|--|------------------------|------------------------|
| Balance at beginning of year | \$3,150,021,000 | \$4,002,088,000 |
| Investments: | | |
| Alberta Mortgage and Housing Corporation | 73,000,000 | 87,000,000 |
| Alberta Opportunity Company | 30,000,000 | 23,000,000 |
| Alberta Agricultural Development Corporation | — | 100,000,000 |
| Disposals, repayments and redemptions: | | |
| Alberta Mortgage and Housing Corporation | (218,616,000) | (418,661,000) |
| Alberta Agricultural Development Corporation | (47,945,000) | (42,102,000) |
| Alberta Opportunity Company | (43,429,000) | (31,304,000) |
| Alberta Municipal Financing Corporation | — | (570,000,000) |
| Balance at end of year | <u>\$2,943,031,000</u> | <u>\$3,150,021,000</u> |

- (b) Authorization has been given to invest up to \$275 million in subordinated debentures of Crestbrook Forest Industries Ltd., Kanzaki Paper Canada Inc., and MC Forest Investment Inc., the joint ventures of the Alberta Pacific Pulp Mill Project. Under the terms of the debentures, prior to November 30, 1997, interest is accrued and capitalized at the Alberta 20 year Canadian dollar borrowing rate applicable on the date of the advance. After that date interest is accrued and paid monthly to the extent of the available cash flow. The rate will be adjusted on November 30, 1995 and every five years after that date to the Alberta 20 year Canadian dollar borrowing rate applicable on the date of adjustment. The debentures mature on or before November 30, 2010 and are repayable in five equal instalments commencing November 30, 2006. Total capitalized interest amounts to \$14,075,000 at March 31, 1993 (1992 \$2,270,000).

- (c) The loan is repayable on or before October 31, 2004 by annual participation payments. The payments equalling 80% (increasing to 90% when the company's construction loan is repaid) of the company's available cash flow will commence when certain bank loans of the company are repaid. All participation payments are to be applied firstly to principal repayment, and secondly to payment of interest at a rate of 10% compounded annually. Any accrued and unpaid interest at maturity will continue to bear interest until repaid in full. Income from the loan will be recognized to the extent that interest is received.

The loan was provided to the company based on cash flow projections which indicated that the effective interest rate on the loan was lower than the Province's average cost of borrowings. This difference in interest rates constituted a form of financial assistance provided to the company. To reflect the value of the financial assistance provided, the recorded amount of the loan on the date of advance has been reduced by a discount.

The Fund's investment in the loan is summarized as follows:

| | 1993 | 1992 |
|---|----------------------|----------------------|
| Loan secured by a participating debenture | \$120,000,000 | \$120,000,000 |
| Unamortized discount on loan | <u>(45,900,000)</u> | <u>(45,900,000)</u> |
| | <u>\$ 74,100,000</u> | <u>\$ 74,100,000</u> |

- (d) The debentures are convertible at the Fund's option into common shares of the company, at a conversion price of \$10.70 per share, subject to certain adjustments. Interest is payable semi-annually at a minimum rate of 6.25% per annum. The interest rate is adjustable to 7.5% per annum if the conversion price is increased to \$11.45 per share by the company. The debentures are redeemable at the company's option, at the principal amount plus accrued interest. The debentures mature on February 15, 2008. The company may elect to repay principal and interest in common shares of the company.
- (e) Under the terms of the debenture, prior to July 31, 1985, interest on the bonds has been capitalized and compounded annually; thereafter interest is compounded semi-annually and payable annually and any shortfall is to be capitalized. The principal, including capitalized interest, is repayable on or before July 31, 2015. Unrecorded capitalized interest amounts to \$34,337,000 at March 31, 1993 (1992 \$34,337,000). Income from the bonds is recognized to the extent that interest is received.
- (f) The debentures are convertible at the Fund's option into common shares of the company, at a conversion price of \$23.041 per share. The debentures are redeemable at any time after June 20, 1995, in whole or in part, at the option of the company, at par plus accrued interest, subject to certain conditions. The debentures mature on December 20, 2001.
- (g) At March 31, 1993, the Fund held 25,057,074 common shares of the company (1992 24,353,969 common shares) representing 36% (1992 36%) of the total number of issued and outstanding voting shares of the company. The company reported retained earnings at December 31, 1992 of \$253,400,000 (1991 \$240,800,000).

In May 1993, the Fund sold all of its common shares of the company to the public, as instalment receipts, through a secondary public offering. Net proceeds from this disposition amounted to approximately \$457,041,000.

- (h) Under the Joint Venture Agreement, as amended, the Fund shared approximately 24.76% of the capital costs of the project. Equity contributions are repayable from the Fund's share of net operating revenue, estimated to amount to 29.29% until \$52 million of the contributions are repaid with a return factor, 24.17% until the next \$23 million of contributions are repaid with a return factor, and 16.19% thereafter. Income is recognized to the extent that it is received.

Construction of the project was completed and the upgrader commenced operations in September 1992. Non-interest bearing advances, totalling \$10,150,000 at March 31, 1993 for the Province's share of operating shortfalls during the start-up period, or during maintenance slowdowns, are provided by 540540 Alberta Ltd. These advances are repayable from the net operating revenue of the project before repayment of any equity contributions and payment of return factors.

As the estimated value of the project was significantly less than its carrying value the investment was written down further in 1993 to recognize the loss in value.

The Fund's participation in the project is summarized hereunder:

| | 1993 | 1992 |
|------------------------------|----------------------|-----------------------|
| Balance at beginning of year | \$ 221,058,000 | \$ 138,934,000 |
| Equity contributions | 84,723,000 | 170,324,000 |
| Net loss for the year | (13,705,000) | — |
| Write down | (217,295,000) | (88,200,000) |
| Balance at end of year | <u>\$ 74,781,000</u> | <u>\$ 221,058,000</u> |

- (i) Authorization has been given to pay from the Fund the Province's share of construction and operating costs incurred under the Syncrude Project Ownership and Management Agreement. As a 16.74% participant in the project the Fund is, as lessee, entitled to its proportionate share of all substances produced subject to the liabilities to the Province of Alberta, as lessor, in accordance with the Alberta Crown Agreement. The Fund's participation in the project is summarized hereunder:

| | 1993 | 1992 |
|------------------------------|----------------------|----------------------|
| Balance at beginning of year | \$518,127,000 | \$513,593,000 |
| Advances | 197,909,000 | 204,286,000 |
| Repayments | (260,722,000) | (243,034,000) |
| Net profit for the year | 43,999,000 | 43,282,000 |
| Balance at end of year | <u>\$499,313,000</u> | <u>\$518,127,000</u> |

ALBERTA HERITAGE SAVINGS TRUST FUND
COMMERCIAL INVESTMENT DIVISION INVESTMENTS
MARCH 31, 1993

| | 1993 | | 1992 | |
|------------------------------------|------------------------|------------------|------------------|------------------|
| | Cost | Market Value | Cost | Market Value |
| | (thousands of dollars) | | | |
| Canadian equities (a): | | | | |
| Common shares and rights (b): | | | | |
| Communications and media | \$ 19,022 | \$ 35,898 | \$ 17,777 | \$ 35,942 |
| Consumer products | 18,181 | 51,258 | 18,181 | 51,950 |
| Financial services | 17,477 | 19,415 | 32,323 | 35,635 |
| Gold and silver | 31,264 | 45,312 | 29,706 | 32,730 |
| Industrial products | 40,468 | 58,576 | 40,438 | 68,393 |
| Management companies | 20,622 | 37,690 | 20,622 | 33,398 |
| Merchandising | 24,064 | 38,353 | 22,315 | 39,688 |
| Metals and minerals | 30,259 | 42,480 | 29,502 | 41,653 |
| Oil and gas | 40,090 | 57,302 | 41,748 | 47,830 |
| Paper and forest products | 10,684 | 17,044 | 9,175 | 15,511 |
| Pipelines | 12,661 | 18,694 | 12,336 | 16,131 |
| Transportation | 8,219 | 11,205 | 12,279 | 14,188 |
| Utilities | 35,549 | 48,160 | 33,493 | 47,620 |
| Preferred shares: | | | | |
| Financial services | 3,705 | 4,184 | 12,819 | 13,170 |
| | <u>312,265</u> | <u>485,571</u> | <u>332,714</u> | <u>493,839</u> |
| Mid-term participating certificate | 27,077 | 26,735 | 12,000 | 10,424 |
| | <u>\$339,342</u> | <u>\$512,306</u> | <u>\$344,714</u> | <u>\$504,263</u> |

- (a) The industrial classifications are those used by the Toronto Stock Exchange.
- (b) At March 31, 1993 common shares with a market value of \$7,781,000 (1992 \$2,456,000) were loaned to certain borrowers. The loans were secured by Government of Canada securities and a letter of credit issued by a chartered bank with a total net realizable value of approximately \$8,374,000 (1992 \$2,607,000). During the term of the loans, the Fund retains the right to receive dividends on the securities loaned.

Schedule

ALBERTA HERITAGE SAVINGS TRUST FUND
CAPITAL PROJECTS DIVISION INVESTMENTS
MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|------------------------|------------------|
| | (thousands of dollars) | |
| <u>Department/Project</u> | | |
| Economic Development and Tourism | | |
| Venture Capital Financing - Vencap Equities Alberta Ltd. (a) | \$199,991 | \$199,992 |
| Unamortized discount on loan (b) | <u>(72,938)</u> | <u>(77,533)</u> |
| | <u>\$127,053</u> | <u>\$122,459</u> |

- (a) The outstanding balance of the loan to Vencap Equities Alberta Ltd. (Vencap) is repayable in instalments of \$1,000 in each of the years 1993 to 2002, inclusive, in instalments of \$15,000,000 in each of the years 2003 to 2012, inclusive, and a final instalment of \$49,981,000 in 2013. In the current year interest on the participating debenture securing the loan amounts to 50% (1992 50%) of the defined net income of Vencap. This percentage reduces as the loan is repaid and convertible debentures amounting to \$32,862,000 (1992 \$34,491,000), maturing July 2, 1998, and guaranteed by the Province, are converted or redeemed. For 20 years following full repayment of the loan, the Fund will receive 10% of the defined net income of Vencap.

As further consideration for the loan the Province has been granted an option to purchase up to 4,000,000 special shares at \$1 each, exclusive to the Province, convertible into common shares of Vencap. The purchase option expires on the later of the repayment of the loan and the redemption or conversion of the convertible debentures, on which later date the 20% voting rights attaching to each and all of the special shares cease.

- (b) The loan was provided to Vencap at an interest rate which was lower than the Province's cost of borrowings when the loan was advanced. This difference in interest rates constituted a form of financial assistance provided to Vencap. To reflect the value of the financial assistance provided, the recorded amount of the loan on the date of advance has been reduced by a discount. The discount is amortized to investment income over the term of the loan.

ALBERTA HERITAGE SAVINGS TRUST FUND
CAPITAL PROJECTS DIVISION AMOUNTS EXPENDED
MARCH 31, 1993

| Department/Project | Accumulated Amounts Expended at Beginning of Year | 1992-93 | | | Accumulated Amounts Expended at End of Year |
|---|---|------------|---|--|---|
| | | Authorized | Amounts Expended (thousands of dollars) | Previous Year Capital Expenditure Refunds | |
| Advanced Education and Career Development | | | | | |
| Alberta Heritage Scholarship Fund | \$ 100,000 | \$ — | \$ — | \$ — | \$ 100,000 |
| Clinical Research Building | 17,632 | — | — | — | 17,632 |
| Library Development | 9,000 | — | — | — | 9,000 |
| Agriculture, Food and Rural Development | | | | | |
| Farming for the Future | 62,722 | 5,000 | 4,844 | (61) | 67,505 |
| Food Processing Development Centre | 9,013 | — | — | — | 9,013 |
| Grazing Reserves Enhancement | 43,310 | 3,712 | 3,702 | — | 47,012 |
| Irrigation Rehabilitation and Expansion | 331,942 | 30,000 | 30,000 | — | 361,942 |
| Private Irrigation Development Assistance | 816 | 1,000 | 415 | — | 1,231 |
| Rail Hopper Cars | 53,625 | — | — | (36) | 53,589 |
| Community Development | | | | | |
| Alberta Family Life and Substance Abuse Foundation | 425 | 5,000 | 1,544 | — | 1,969 |
| Municipal Recreation/Tourism Areas | 13,800 | — | — | — | 13,800 |
| Urban Park Development | 99,532 | 14,060 | 14,049 | — | 113,581 |
| Economic Development and Tourism | | | | | |
| Alberta Heritage Foundation for Medical Research Endowment Fund | 300,000 | — | — | — | 300,000 |
| Electronics Test Centre | 6,175 | — | — | — | 6,175 |
| Individual Line Service | 221,127 | — | — | — | 221,127 |
| Microchip Design and Fabrication Facilities | 7,750 | — | — | — | 7,750 |
| Education | | | | | |
| Alberta Heritage Learning Resources | 9,222 | — | — | — | 9,222 |
| Energy | | | | | |
| Alberta Oil Sands Technology and Research Authority | 418,700 | — | — | — | 418,700 |
| Renewable Energy Research | 1,474 | 1,000 | 746 | — | 2,220 |
| Environmental Protection | | | | | |
| Fish Creek Provincial Park (Development) | 16,859 | — | — | — | 16,859 |
| Kananaskis Country Recreation Development | 224,728 | — | — | — | 224,728 |
| Land Reclamation | 39,834 | 2,500 | 2,173 | (19) | 41,988 |
| Lesser Slave Lake Outlet | 2,889 | — | — | — | 2,889 |
| Maintaining Our Forests | 24,960 | — | — | — | 24,960 |
| Paddle River Basin Development | 41,781 | — | — | — | 41,781 |
| Pine Ridge Reforestation Nursery Enhancement | 22,464 | 1,127 | 703 | — | 23,167 |
| Water Management Systems Improvement | 503,172 | 35,000 | 22,805 | (57) | 525,920 |
| Health | | | | | |
| Applied Cancer Research | 46,433 | 2,800 | 2,743 | — | 49,176 |
| Applied Heart Disease Research | 29,341 | — | — | — | 29,341 |
| Labour | | | | | |
| Occupational Health and Safety Research and Education | 10,781 | 1,185 | 1,009 | (73) | 11,717 |

Schedule 6 (cont'd)

| Department/Project | Accumulated Amounts Expended at Beginning of Year | 1992-93 | | | Accumulated Amounts Expended at End of Year |
|-----------------------------------|---|-------------------|------------------------|--|---|
| | | Authorized | Amounts Expended | Previous Year Capital Expenditure Refunds | |
| | | | (thousands of dollars) | | |
| Public Works, Supply and Services | | | | | |
| Alberta Children's Provincial | | | | | |
| General Hospital | \$ 40,477 | \$ — | \$ — | \$ — | \$ 40,477 |
| Capital City Recreation Park | 44,008 | — | — | — | 44,008 |
| Fish Creek Provincial Park (Land) | 27,107 | — | — | — | 27,107 |
| Tom Baker Cancer Centre and | | | | | |
| Special Services Facility | 93,204 | — | — | — | 93,204 |
| Walter C. Mackenzie Health | | | | | |
| Sciences Centre | 391,073 | — | — | — | 391,073 |
| Transportation and Utilities | | | | | |
| Airport Terminal Buildings | 16,359 | — | — | — | 16,359 |
| | <u>\$3,281,735</u> | <u>\$ 102,384</u> | <u>\$ 84,733</u> | <u>\$ (246)</u> | <u>\$3,366,222</u> |

(a) Capital Projects Division Amounts Expended represent the aggregate net amount expended and not recoverable by the Fund from November 4, 1976 to March 31, 1993 under the authority of "Appropriation Acts" passed pursuant to section 6(2)(a) of the Alberta Heritage Savings Trust Fund Act. For the purposes of section 6 of the Alberta Heritage Savings Trust Fund Act the accumulated amounts expended are deemed to be assets of the Trust Fund with a value equal to accumulated expenditures.

(b) Commitments for Capital Projects amounts expended aggregated approximately \$12,723,000 at March 31, 1993 (1992 \$20,997,000).

Claims and potential claims pending at March 31, 1993 in respect of various projects exceeded amounts expended by approximately \$2,910,000 (1992 \$5,877,000). The resulting loss, if any, from these claims and potential claims cannot be determined.

ALBERTA HERITAGE SCHOLARSHIP FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Income and Retained Earnings
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Portfolio Investments

AUDITOR'S REPORT

To the Provincial Treasurer

I have audited the balance sheet of the Alberta Heritage Scholarship Fund as at March 31, 1993 and the statements of income and retained earnings and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
June 7, 1993

ALBERTA HERITAGE SCHOLARSHIP FUND
BALANCE SHEET
MARCH 31, 1993

| | 1993 | 1992 |
|--|----------------------|----------------------|
| ASSETS | | |
| Cash and marketable securities (Note 4) | \$ 6,175,759 | \$ 10,962,563 |
| Accrued interest and accounts receivable | 2,180,710 | 2,331,101 |
| Portfolio investments, Schedule 1 | 183,525,755 | 175,320,579 |
| | <u>\$191,882,224</u> | <u>\$188,614,243</u> |
| LIABILITIES, ENDOWMENT AND RETAINED EARNINGS | | |
| Liabilities: | | |
| Accounts payable | \$ 733,119 | \$ 873,071 |
| Endowment (Note 7) | 100,000,000 | 100,000,000 |
| Retained earnings (Note 7) | 91,149,105 | 87,741,172 |
| | <u>\$191,882,224</u> | <u>\$188,614,243</u> |
| The accompanying notes are part of these financial statements. | | |

ALBERTA HERITAGE SCHOLARSHIP FUND
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | 1992 |
|--|---------------------|---------------------|
| Income: | | |
| Investment income before the undernoted | \$14,562,495 | \$15,510,292 |
| Net gain on disposals of portfolio investments | 2,866,407 | 2,655,270 |
| Write down of portfolio investments | (1,527,791) | (447,178) |
| Net investment income (Note 6) | 15,901,111 | 17,718,384 |
| Alberta Heritage Scholarships | 12,493,178 | 10,243,040 |
| Net income | 3,407,933 | 7,475,344 |
| Retained earnings at beginning of year | 87,741,172 | 80,265,828 |
| Retained earnings at end of year | <u>\$91,149,105</u> | <u>\$87,741,172</u> |

ALBERTA HERITAGE SCHOLARSHIP FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1993

| | 1993 | 1992 |
|--|---------------------|----------------------|
| Operating transactions: | | |
| Net income | \$ 3,407,933 | \$ 7,475,344 |
| Non-cash items included in net income | (5,634,230) | (5,491,124) |
| Decrease in receivables | 150,391 | 715,035 |
| Increase (decrease) in payables | (139,952) | 842,969 |
| Cash provided by (applied to) operating transactions | <u>(2,215,858)</u> | <u>3,542,224</u> |
| Investing transactions: | | |
| Proceeds from disposals, repayments and redemptions of portfolio investments | 39,108,020 | 44,184,145 |
| Portfolio investments | (41,678,966) | (42,006,530) |
| Cash provided by (applied to) investing transactions | <u>(2,570,946)</u> | <u>2,177,615</u> |
| Increase (decrease) in cash and marketable securities | (4,786,804) | 5,719,839 |
| Cash and marketable securities at beginning of year | 10,962,563 | 5,242,724 |
| Cash and marketable securities at end of year | <u>\$ 6,175,759</u> | <u>\$ 10,962,563</u> |

ALBERTA HERITAGE SCHOLARSHIP FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Alberta Heritage Scholarship Fund operates under the authority of the Alberta Heritage Scholarship Act, Chapter A-27.1, Statutes of Alberta 1981.

Note 2 Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with generally accepted accounting principles. The accounting policies of significance to the Fund are as follows:

- a) Included in these financial statements are the accounts of the Fund and the Fund's proportionate share of the assets, liabilities and net income of the following pooled funds.

Canadian Dollar Public Debt Pool
Canadian Pooled Equities Fund
External Managers Fund
Private Debt Pool
Private Equity Pool
Private Mortgage Pool
State Street S & P 500 Index Common Trust Fund
United States Pooled Equities Fund

Inter-fund revenue and expenditure transactions, investing and financing transactions, and related asset and liability accounts have been eliminated.

- b) Portfolio investments and short-term marketable securities are carried at cost. Cost includes the amount of applicable amortization of discount or premium using the straight-line method over the life of the investments.
- c) The cost of disposals is determined on the average cost basis. Gains and losses arising as a result of disposals are included in the determination of net investment income.
- d) Where there has been a loss in value of an investment that is other than a temporary decline, the investment is written down to recognize the loss. The written down value is deemed to be the new cost.
- e) Foreign currency transactions are translated into Canadian dollars using average rates of exchange, except for hedged foreign currency transactions which are translated at rates of exchange established by the terms of forward exchange contracts. Exchange differences on unhedged transactions are included in the determination of investment income.

Note 3 Change in Accounting Policy

Bonds, mortgage-backed securities, mid-term money market securities, mortgages, and bond coupons and residuals are now carried at cost. Previously, these investments were carried at cost adjusted for deferred unamortized realized gains and losses. This change in accounting policy has been applied retroactively and accordingly the 1992 figures have been restated. As a result of this change in accounting policy, portfolio investments and retained earnings as at March 31, 1992 have been adjusted by \$345,971 for the cumulative effect of applying the change in accounting policy, and net investment income for 1991-92 was decreased by \$477,132. If the change had not been made, net investment income for 1992-93, portfolio investments and retained earnings at March 31, 1993 would have been \$15,557,600, \$182,836,273, and \$90,459,623 respectively.

Note 4 Cash and Marketable Securities

| | <u>1993</u> | <u>1992</u> |
|---|---------------------|---------------------|
| Deposits in the Consolidated Cash Investment Trust Fund | \$ 4,218,647 | \$ 6,519,515 |
| Deposits in U.S. dollar money market funds | 398,304 | 792,287 |
| Cash in banks: | | |
| Canadian | (2,280) | 1,598 |
| United States | (136,755) | 63,517 |
| International | 495,280 | 830,521 |
| Short-term marketable securities (a): | | |
| Treasury bills | | |
| Government of Canada | 1,094,368 | 150,677 |
| Promissory notes | | |
| Corporate | 52,503 | 73,873 |
| Bankers' acceptance | 5,416 | — |
| Certificates of deposits | | |
| International | 50,276 | 752,161 |
| United States | — | 1,778,414 |
| | <u>\$ 6,175,759</u> | <u>\$10,962,563</u> |

(a) The market value of short-term marketable securities is estimated to approximate cost.

Note 5 Pooled Funds

The following amounts are included in the financial statements and represent the Fund's proportionate share of the assets, liabilities and net income of pooled funds:

| | <u>1993</u> | <u>1992</u> |
|-----------------|---------------------|---------------------|
| Assets | \$88,562,444 | \$65,722,500 |
| Liabilities | 731,460 | 870,863 |
| Net investments | <u>\$87,830,984</u> | <u>\$64,851,637</u> |
| Net income | <u>\$ 5,080,831</u> | <u>\$ 4,024,450</u> |

Note 6 Segmented Information

Segmented information on net investment income is as follows:

| | <u>1993</u> | <u>1992</u> |
|---|---------------------|---------------------|
| Cash, marketable and mid-term money market securities | \$ 1,132,083 | \$ 1,251,021 |
| Bonds, bond coupons and residuals (a) | 10,069,082 | 11,195,424 |
| Mortgage-backed securities | 357,450 | 332,041 |
| Mortgages | 1,113,504 | 1,271,430 |
| Common and preferred shares and warrants | 3,228,992 | 3,668,468 |
| | <u>\$15,901,111</u> | <u>\$17,718,384</u> |

(a) Includes \$95,944 (1992 \$124,677) income from investments in Province of Alberta funds and agencies.

Note 7 Endowment

The endowment was received from the Alberta Heritage Savings Trust Fund on June 18, 1981. The Alberta Heritage Scholarship Act provides that money required by the Students Finance Board for providing scholarships shall be paid from the Fund, but no money shall be paid out of the Fund if the payment would result in the value of the assets of the Fund, at cost, being less than the endowment received by the Fund.

Note 8 Comparative Figures

The 1992 figures have been restated where necessary to conform to 1993 presentation.

Note 9 Approval of Financial Statements

These financial statements were approved by management.

ALBERTA HERITAGE SCHOLARSHIP FUND
PORTFOLIO INVESTMENTS
MARCH 31, 1993

| | 1993 | | | 1992 | |
|--|---------------|----------------------|----------------------|----------------------|----------------------|
| | Par Value | Book Value | Market Value | Book Value | Market Value |
| Bonds (a): | | | | | |
| Government of Canada, direct and guaranteed | \$ 39,272,746 | \$ 42,202,716 | \$ 48,547,196 | \$ 46,584,945 | \$ 50,059,138 |
| Provincial: | | | | | |
| Alberta, direct and guaranteed | 1,350,552 | 1,618,662 | 1,673,609 | 1,303,135 | 1,306,730 |
| Other, direct and guaranteed | 4,228,577 | 3,393,194 | 3,582,359 | 2,912,204 | 2,867,495 |
| Municipal | 793,053 | 814,530 | 900,103 | 766,080 | 791,270 |
| Foreign governments, guaranteed | 7,129 | 7,857 | 7,404 | — | — |
| Corporate | 4,777,676 | 4,833,546 | 5,106,364 | 4,441,633 | 4,580,741 |
| Corporate, convertible: | | | | | |
| Canadian | 65,580 | 58,490 | 65,580 | 545,008 | 519,599 |
| Foreign | (b) | 348,346 | 400,062 | 528,015 | 479,787 |
| Mortgage-backed securities: | | | | | |
| Government of Canada guaranteed | 4,316,868 | 4,271,290 | 4,498,069 | 2,716,678 | 2,899,407 |
| Mid-term money market securities: | | | | | |
| Participating certificates | 7,150,388 | 7,284,500 | 7,460,648 | 6,628,907 | 6,813,700 |
| Promissory notes: | | | | | |
| Provincial: | | | | | |
| Alberta, direct and guaranteed | 43,909 | 46,587 | 45,212 | — | — |
| Corporate | 1,024,955 | 1,037,065 | 1,092,982 | 1,000,000 | 1,053,700 |
| Certificates of deposit and guaranteed investment certificates | 38,581 | 41,038 | 40,533 | — | — |
| Bankers' acceptance | 419 | 444 | 453 | — | — |
| Mortgages | 10,863,102 | 10,307,632 | 11,787,591 | 10,773,076 | 11,916,201 |
| Bond coupons and residuals: | | | | | |
| Government of Canada, direct | | 40,628,527 | 40,029,215 | 38,131,386 | 35,731,313 |
| Provincial: | | | | | |
| Alberta, direct | | 7,942 | 7,887 | — | — |
| Other, direct and guaranteed | | 1,143,518 | 993,043 | — | — |
| | | <u>118,045,884</u> | <u>126,238,310</u> | <u>116,331,067</u> | <u>119,019,081</u> |
| Common and preferred shares, and warrants: | | | | | |
| Quoted securities: | | | | | |
| Canadian | | 35,236,520 | 39,631,445 | 34,858,434 | 37,053,116 |
| United States | | 11,984,549 | 17,070,840 | 10,036,536 | 15,157,682 |
| International | | 15,722,945 | 17,579,418 | 11,540,420 | 11,565,235 |
| Unquoted securities (c) | | <u>2,535,857</u> | <u>3,205,030</u> | <u>2,554,122</u> | <u>3,095,997</u> |
| | | <u>\$183,525,755</u> | <u>\$203,725,043</u> | <u>\$175,320,579</u> | <u>\$185,891,111</u> |

- (a) At March 31, 1993, bonds with a market value of approximately \$903,026 (1992 \$Nil) were loaned to certain borrowers. The loans were secured by Government of Canada bonds and treasury bills with a market value of \$956,889 (1992 \$Nil). During the term of the loans, the Fund retains the right to receive interest on the securities loaned.
- (b) Denominated in German, United States, Japanese and Swiss currencies.
- (c) The market value of unquoted common and preferred shares and warrants is estimated by management appraisal.

ARCA INVESTMENTS INC.
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Income and Expenses
Notes to the Financial Statements

AUDITOR'S REPORT

To the Shareholder of
Arca Investments Inc.

I have audited the balance sheet of Arca Investments Inc. as at March 31, 1993 and the statement of income and expenses for the year then ended. These financial statements are the responsibility of the Company's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Company as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
June 29, 1993

ARCA INVESTMENTS INC.
BALANCE SHEET
AS AT MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|------------------|------------------|
| ASSETS | | |
| Cash | \$ 17,057 | \$ 23,585 |
| Due from Province of Alberta funds and agencies | — | 36,635 |
| Due from property managers | — | 221,399 |
| Organization expenses | — | 30,870 |
| | <u>\$ 17,057</u> | <u>\$312,489</u> |
| LIABILITIES | | |
| Accounts payable and accrued liabilities | \$ 11,698 | \$ 40,990 |
| Due to Province of Alberta funds | 5,357 | — |
| Due to debenture holders | — | 221,399 |
| | <u>17,055</u> | <u>262,389</u> |
| SHAREHOLDER'S EQUITY | | |
| Capital stock (Note 3) | <u>2</u> | <u>50,100</u> |
| | <u>\$ 17,057</u> | <u>\$312,489</u> |
| The accompanying notes are part of these financial statements. | | |

ARCA INVESTMENTS INC.
STATEMENT OF INCOME AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | | <u>1992</u> |
|------------------------------------|------------------|------------------|------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> |
| Income: | | | |
| Services | \$ 62,000 | \$ 95,179 | \$ 85,018 |
| Interest income | — | 301 | 766 |
| Net rental income | — | — | 208,575 |
| | <u>\$ 62,000</u> | <u>\$ 95,480</u> | <u>\$294,359</u> |
| Expenses: | | | |
| Administration | \$ 62,000 | \$ 64,610 | \$ 85,784 |
| Write off of organization expenses | — | 30,870 | — |
| Debenture interest | — | — | 208,575 |
| | <u>\$ 62,000</u> | <u>\$ 95,480</u> | <u>\$294,359</u> |

ARCA INVESTMENTS INC.
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Company was incorporated under the Business Corporations Act (Alberta) on January 17, 1984. As at March 31, 1993 all of the outstanding shares were held by the Private Real Estate Pool.

The Company was established as an intermediate company to hold income producing properties and to hold securities in trust for Province of Alberta funds.

Note 2 Significant Accounting Policy

Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered adequate.

Note 3 Capital Stock

- Authorized
- unlimited fully participating class "A" voting shares without par value
 - unlimited fully participating class "B" voting shares without par value
 - unlimited fully participating class "C" voting shares without par value
 - unlimited fully participating class "D" non-voting shares without par value
 - unlimited fully participating class "E" non-voting shares without par value
 - unlimited fully participating class "F" non-voting shares without par value
 - unlimited non-participating class "G" voting shares without par value

| | 1993 | 1992 |
|------------------------|-------------|-----------------|
| Issued and fully paid | | |
| - 100 class "A" shares | \$ 2 | \$ 70 |
| - class "B" shares | — | 30 |
| - class "D" shares | — | 50,000 |
| | <u>\$ 2</u> | <u>\$50,100</u> |

During the year the Company redeemed all of its outstanding Class "B" and "D" shares for \$6 and issued 30 Class "A" shares for \$1, after adjusting the book value of its 70 outstanding Class "A" shares to a nominal value of \$1.

Note 4 Service Income

Service income is the amount paid or payable by the Province of Alberta funds to the Company for its expenses net of other income.

Note 5 Administration Costs

Accommodation and certain administrative costs, including salaries and wages, have not been included in the Company's expenses. These costs are recorded by the General Revenue Fund.

Note 6 Trust Assets under Administration

Pursuant to the governing trust deeds, the Company acts as a trustee and passes all income received on the trust assets to the beneficial owners of the assets. The trust assets are recorded at amounts specified by the owners.

Assets held in trust consist of the following:

| | 1993 | 1992 |
|--|----------------------|----------------------|
| Bonds and debentures, participating | \$218,184,755 | \$203,037,553 |
| Mortgages | 222,729,593 | 210,041,386 |
| Common and preferred shares and warrants | 72,691,494 | 40,911,731 |
| | <u>\$513,605,842</u> | <u>\$453,990,670</u> |

Note 7 Subsequent Events

Subsequent to the year end, the Company issued \$13,250,000 participating debentures and \$250,000 0% Demand Notes to the Private Mortgage Pool. The net proceeds were used to finance acquisitions of income producing properties.

Note 8 Budget

The 1993 budget was approved by management on December 10, 1992.

Note 9 Comparative Figures

The 1992 figures have been reclassified where necessary to conform to 1993 presentation.

Note 10 Approval of Financial Statements

These financial statements were approved by management.

FARM CREDIT STABILITY FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Revenue and Expenditure
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Unmatured Debt

AUDITOR'S REPORT

To the Provincial Treasurer

I have audited the balance sheet of the Farm Credit Stability Fund as at March 31, 1993 and the statements of revenue and expenditure and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
June 21, 1993

FARM CREDIT STABILITY FUND
BALANCE SHEET
AS AT MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|------------------------|------------------------|
| ASSETS | | |
| Cash | \$ 1,118,192 | \$ 19,563,884 |
| Accrued interest receivable | 35,560,230 | 40,372,712 |
| Due from the General Revenue Fund | 79,567,773 | 101,893,410 |
| Loans (Note 5) | <u>1,563,038,530</u> | <u>1,754,690,380</u> |
| | <u>\$1,679,284,725</u> | <u>\$1,916,520,386</u> |
| LIABILITIES | | |
| Accrued interest and accounts payable | \$ 48,472,794 | \$ 48,117,744 |
| Unmatured debt, Schedule 1 | <u>1,630,811,931</u> | <u>1,868,402,642</u> |
| | <u>\$1,679,284,725</u> | <u>\$1,916,520,386</u> |
| The accompanying notes are part of these financial statements. | | |

FARM CREDIT STABILITY FUND
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|--------------------|--------------------|
| Revenue: | | |
| Interest on loans | \$151,101,967 | \$168,491,207 |
| Amortization of discount on loans | 16,336,000 | 18,417,000 |
| Other | <u>2,394,603</u> | <u>1,883,725</u> |
| | <u>169,832,570</u> | <u>188,791,932</u> |
| Expenditure: | | |
| Discount and interest expense on debt: | | |
| - held by the Alberta Heritage Savings Trust Fund | 19,511,482 | 34,671,046 |
| - other | 143,293,094 | 136,460,653 |
| Administrative fees and other costs paid to lending institutions | <u>49,377,519</u> | <u>55,258,179</u> |
| | <u>212,182,095</u> | <u>226,389,878</u> |
| Excess of expenditure over revenue | 42,349,525 | 37,597,946 |
| Contribution by the General Revenue Fund | <u>42,349,525</u> | <u>37,597,946</u> |
| | <u>\$ —</u> | <u>\$ —</u> |

FARM CREDIT STABILITY FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|---|----------------------|----------------------|
| Operating transactions: | | |
| Non-cash items: | | |
| Amortization of discount on debt | \$ 5,062,785 | \$ 34,774,497 |
| Amortization of deferred unrealized exchange gains and losses on debt | 7,762,704 | 1,802,659 |
| Amortization of discount on loans | (16,336,000) | (18,417,000) |
| Decrease in receivables | 27,138,119 | 24,825,547 |
| Increase in payables | 355,050 | 9,341,341 |
| Cash provided by operating transactions | <u>23,982,658</u> | <u>52,327,044</u> |
| Investing transactions: | | |
| Repayment of loans | 210,530,758 | 170,791,766 |
| Loans | (2,542,908) | (2,724,389) |
| Cash provided by investing transactions | <u>207,987,850</u> | <u>168,067,377</u> |
| Financing transactions: | | |
| Debt issues (repayments): | | |
| Debentures | — | 98,600,000 |
| Euro U.S. dollar seven year notes | — | 390,139,357 |
| Short-term promissory notes, net | (250,416,200) | (281,884,122) |
| Euro U.S. dollar five year notes | — | (412,692,775) |
| Cash applied to financing transactions | <u>(250,416,200)</u> | <u>(205,837,540)</u> |
| Increase (decrease) in cash | (18,445,692) | 14,556,881 |
| Cash at beginning of year | 19,563,884 | 5,007,003 |
| Cash at end of year | <u>\$ 1,118,192</u> | <u>\$ 19,563,884</u> |

FARM CREDIT STABILITY FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Farm Credit Stability Fund operates under the authority of the Farm Credit Stability Fund Act, Chapter F-2.5, Statutes of Alberta 1986, as amended.

Note 2 Significant Accounting Policies and Reporting Practices

- a) Loans financed by deposits in lending institutions are reported at their face value discounted by the amount of concessions (Note 5). The amount of the discount is amortized to revenue over the term of the loan.
- b) Money borrowed by the Province and deposited in the Fund is reported as debt of the Fund. Discount on debt, which includes issue expenses and hedging costs, is deferred and amortized over the term of the debt.
- c) Foreign currency transactions are translated into Canadian dollars using average rates of exchange, except for hedged foreign currency transactions which are translated at rates of exchange established by the terms of the forward exchange contracts. Exchange differences on unhedged transactions are included in the determination of interest expense.

Note 3 Change in Accounting Policy

Loans are now reported at their face value discounted by the amount of concessions (Note 5). The amount of the discount is then amortized to revenue over the term of the loan. Previously, loans were reported at their face value. This change in accounting policy has been applied retroactively and accordingly the 1992 figures have been restated. As a result of this change in accounting policy, loans and due from the General Revenue Fund as at March 31, 1992 have been adjusted by \$86,473,000 for the cumulative effect of applying the change in accounting policy, and contribution from the General Revenue Fund for 1991-92 was decreased by \$18,417,000. If the change had not been made, contribution from the General Revenue Fund for 1992-93, loans and due from the General Revenue Fund as at March 31, 1993 would have been \$58,685,525, \$1,633,175,530 and \$9,430,773 respectively.

Note 4 Financial Structure

The Fund finances farm loans by maintaining deposits in lending institutions equalling the amount of loans outstanding. Deposits in lending institutions yield a fixed effective rate of 9% per annum. The deposits are financed from money borrowed by the Province and deposited in the Fund.

Qualifying farmers throughout the Province obtained loans of up to \$250,000 per farm family and \$750,000 per farm business from participating lending institutions.

Farm loans bear interest at a fixed effective rate of 9% per annum and have terms of between 10 to 20 years.

Administrative fees and other costs with respect to the loans are paid to lending institutions from the Fund. Payments to lending institutions resulting from loan guarantees by the Provincial Treasurer are made from the General Revenue Fund.

Section 7 of the Act provides that if the Fund has insufficient money to make payments in connection with borrowings, deposits in and other payments to lending institutions, the amount of the insufficiency will be paid from the General Revenue Fund into the Fund.

Accommodation and certain administrative costs, including salaries and wages, have not been included in the Fund's expenditure. These costs are recorded by the General Revenue Fund.

Note 5 Loans

Loans were provided to farmers at interest rates which were lower than the Province's average cost of borrowings with similar repayment terms. This difference in interest rates constituted a form of financial assistance provided to the farmers. To reflect the value of the financial assistance provided, the recorded amount of loans on the issue date has been reduced by a discount to their estimated market value.

Loans held by the Fund are as follows:

| | <u>1993</u> | <u>1992</u> |
|--|------------------------|------------------------|
| Loans financed by deposits in financial institutions | \$1,633,175,530 | \$1,841,163,380 |
| Unamortized discount on loans | <u>70,137,000</u> | <u>86,473,000</u> |
| | <u>\$1,563,038,530</u> | <u>\$1,754,690,380</u> |

Note 6 Comparison of Planning and Actual Results

A comparison of budgeted and actual net expenditure is as follows:

| | <u>1993</u> | <u>1992</u> |
|--------|---------------------|---------------------|
| Budget | <u>\$48,000,000</u> | <u>\$63,000,000</u> |
| Actual | <u>\$42,349,525</u> | <u>\$37,597,946</u> |

Note 7 Comparative Figures

The 1992 figures have been restated where necessary to conform to 1993 presentation.

Note 8 Approval of Financial Statements

These financial statements were approved by management.

FARM CREDIT STABILITY FUND
UNMATURED DEBT
MARCH 31, 1993

| | 1993 | | 1992 | |
|----------------------------------|----------------|------------------------|----------------|------------------------|
| | Par Value | Book Value | Par Value | Book Value |
| Promissory notes (a) | \$ 125,000,000 | \$ 125,000,000 | \$ 375,000,000 | \$ 372,506,362 |
| Euro U.S. dollar notes | | | | |
| 9.375% due October 26, 1995 | (b) | 121,138,209 | (b) | 119,975,084 |
| 7.625% due November 5, 1998 | (c) | 398,973,895 | (c) | 391,650,486 |
| U.S. dollar notes | | | | |
| 9.25% due November 23, 1994 (d) | (e) | 249,555,561 | (e) | 251,428,192 |
| Euro Canadian dollar notes | | | | |
| 10.625% due February 14, 1996 | 250,000,000 | 249,101,520 | 250,000,000 | 248,789,192 |
| Swiss franc bonds | | | | |
| 5% due December 22, 1997 (f) (g) | (h) | 388,063,316 | (h) | 385,273,740 |
| Debentures | | | | |
| 9.75% due May 8, 1998 | 100,000,000 | 98,979,430 | 100,000,000 | 98,779,586 |
| | | <u>\$1,630,811,931</u> | | <u>\$1,868,402,642</u> |

- (a) Short-term notes held by the Alberta Heritage Savings Trust Fund (cash and marketable securities).
- (b) United States \$100,000,000, unhedged.
- (c) United States \$350,000,000, unhedged.
- (d) Effective rate based on forward exchange contracts hedging principal and interest is approximately 9.9%.
- (e) United States \$200,000,000, fully hedged.
- (f) Redeemable by the Province at the following rates: on December 22, 1993 at 101%; 1994 at 100 1/2%; thereafter at 100%.
- (g) Effective rate based on forward exchange contracts hedging principal and interest is approximately 7.8%.
- (h) Swiss francs 400,000,000, fully hedged.

PENSION FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Income and Fund Equity
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Portfolio Investments

AUDITOR'S REPORT

To the Provincial Treasurer

I have audited the balance sheet of the Pension Fund as at March 31, 1993 and the statements of income and fund equity and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
July 21, 1993

PENSION FUND
BALANCE SHEET
MARCH 31, 1993
(thousands of dollars)

| | <u>1993</u> | <u>1992</u> |
|--|--------------------|--------------------|
| ASSETS | | |
| Cash and marketable securities (Note 4) | \$ 518,196 | \$ 465,712 |
| Accrued interest and accounts receivable | 100,881 | 89,491 |
| Due from the General Revenue Fund | 8,497 | 9,395 |
| Portfolio investments, Schedule 1 | <u>6,445,884</u> | <u>5,874,987</u> |
| | <u>\$7,073,458</u> | <u>\$6,439,585</u> |
| LIABILITIES AND EQUITY | | |
| Liabilities: | | |
| Accounts payable (Note 5) | \$ 24,999 | \$ 25,755 |
| Fund equity | <u>7,048,459</u> | <u>6,413,830</u> |
| | <u>\$7,073,458</u> | <u>\$6,439,585</u> |

The accompanying notes are part
of these financial statements.

PENSION FUND
STATEMENT OF INCOME AND FUND EQUITY
FOR THE YEAR ENDED MARCH 31, 1993
(thousands of dollars)

| | <u>1993</u> | <u>1992</u> |
|--|--------------------|--------------------|
| Income: | | |
| Investment income before the undernoted | \$ 485,970 | \$ 494,716 |
| Net gain on disposals of portfolio investments | 105,964 | 102,865 |
| Write down of portfolio investments and provision for decline in market value | <u>(85,032)</u> | <u>(37,372)</u> |
| Net investment income (Note 7) | 506,902 | 560,209 |
| Administrative expenses (Note 8) | <u>9,324</u> | <u>—</u> |
| Net income | 497,578 | 560,209 |
| Net transfer from the General Revenue Fund (Note 9) | <u>137,051</u> | <u>133,832</u> |
| Net increase in fund equity | 634,629 | 694,041 |
| Fund equity at beginning of year | <u>6,413,830</u> | <u>5,719,789</u> |
| Fund equity at end of year | <u>\$7,048,459</u> | <u>\$6,413,830</u> |

PENSION FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1993
(thousands of dollars)

| | <u>1993</u> | <u>1992</u> |
|---|--------------------|--------------------|
| Operating transactions: | | |
| Net income | \$ 497,578 | \$ 560,209 |
| Non-cash items included in net income | (61,123) | (101,766) |
| Increase in receivables | (10,492) | (8,341) |
| Increase (decrease) in payables | <u>(756)</u> | <u>25,714</u> |
| Cash provided by operating transactions | <u>425,207</u> | <u>475,816</u> |
| Investing transactions: | | |
| Proceeds from disposals, repayments and redemptions of portfolio investments | 1,824,350 | 2,100,361 |
| Portfolio investments | <u>(2,334,124)</u> | <u>(2,949,726)</u> |
| Cash applied to investing transactions | <u>(509,774)</u> | <u>(849,365)</u> |
| Net transfer from the General Revenue Fund | <u>137,051</u> | <u>133,832</u> |
| Increase (decrease) in cash and marketable securities | 52,484 | (239,717) |
| Cash and marketable securities at beginning of year | <u>465,712</u> | <u>705,429</u> |
| Cash and marketable securities at end of year | <u>\$ 518,196</u> | <u>\$ 465,712</u> |

PENSION FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Pension Fund operates under the authority of the Pension Fund Act, Chapter P-3.1, Revised Statutes of Alberta 1980, as amended.

Note 2 Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with generally accepted accounting principles. The accounting policies of significance to the Fund are as follows:

- (a) Included in these financial statements are the accounts of the Fund and the Fund's proportionate share of the assets, liabilities and net income of the following pooled funds.

Canadian Dollar Public Debt Pool
Canadian Pooled Equities Fund
External Managers Fund
Money Market Pool
Private Debt Pool
Private Equity Pool
Private Mortgage Pool
Private Real Estate Pool
State Street S & P 500 Index Common Trust Fund
United States Pooled Equities Fund

Inter-fund revenue and expenditure transactions, investing and financing transactions, and related asset and liability accounts have been eliminated.

- (b) Portfolio investments and short-term marketable securities are carried at cost. Cost includes the amount of applicable amortization of discount or premium using the straight-line method over the life of the investments.
- (c) Investments in real estate are carried at the lower of cost and appraised value (see Schedule 1 Note (d)).

Rental income less expenses and other adjustments is included in the determination of net investment income (see Schedule 1 Note (d)).

- (d) The cost of disposals is determined on the average cost basis. Gains and losses arising as a result of disposals are included in the determination of net investment income.
- (e) Investment income is recorded on the accrual basis where there is reasonable assurance as to its measurement and collectability.
- (f) Where there has been a loss in value of an investment that is other than a temporary decline, the investment is written down to recognize the loss. The written down value is deemed to be the new cost.
- (g) Foreign currency transactions are translated into Canadian dollars using average rates of exchange, except for hedged foreign currency transactions which are translated at rates of exchange established by the terms of the forward exchange contracts. Exchange differences on unhedged transactions are included in the determination of investment income.

Note 3 Change in Accounting Policy

Bonds, mortgage-backed securities, mid-term money market securities, mortgages and bond coupons and residuals are now carried at cost. Previously, these investments were carried at cost adjusted for deferred unamortized realized gains and losses. This change in accounting policy has been applied retroactively and accordingly the 1992 figures have been restated. As a result of this change in accounting policy, portfolio investments and retained earnings as at March 31, 1992 have been adjusted by \$55,997,000 for the cumulative effect of applying the change in accounting policy, and net investment income for 1991-92 was increased by \$27,320,000. If the change had not been made, net investment income for 1992-93, portfolio investments and retained earnings at March 31, 1993 would have been \$491,752,000, \$6,374,737,000 and \$6,977,312,000 respectively.

Note 4 Cash and Marketable Securities

| | 1993 | 1992 |
|---|----------------------|----------------------|
| Deposits in the Consolidated Cash Investment Trust Fund | \$113,801,000 | \$ 45,398,000 |
| Deposits in U.S. dollar money market funds | 23,154,000 | 38,231,000 |
| Cash in banks: | | |
| Canadian | (76,000) | 53,000 |
| United States | (4,433,000) | 1,307,000 |
| International | 16,225,000 | 24,302,000 |
| Short-term marketable securities (a) | | |
| Treasury bills: | | |
| Government of Canada | 140,340,000 | 107,210,000 |
| Provincial: | | |
| Alberta, direct | — | 4,927,000 |
| Other, direct | 8,272,000 | — |
| Promissory notes: | | |
| Government of Canada, guaranteed | — | 45,231,000 |
| Provincial: | | |
| Alberta, direct | — | 99,243,000 |
| Other, direct | — | 8,686,000 |
| Corporate | 18,707,000 | 2,448,000 |
| Bankers' acceptance | 34,301,000 | — |
| Certificates of deposit and guaranteed investment certificates: | | |
| Canadian | 166,254,000 | 11,425,000 |
| United States | — | 55,191,000 |
| International | 1,651,000 | 22,060,000 |
| | <u>\$518,196,000</u> | <u>\$465,712,000</u> |

(a) The market value of short-term marketable securities is estimated to approximate cost.

Note 5 Accounts Payable

Accounts payable consists of the following:

| | 1993 | 1992 |
|---|---------------------|---------------------|
| Accounts payable | \$24,035,000 | \$25,755,000 |
| Due to the Pension Plan Administration Fund | 964,000 | — |
| | <u>\$24,999,000</u> | <u>\$25,755,000</u> |

Note 6 Pooled Funds

The following amounts are included in the financial statements and represent the Fund's proportionate share of the assets, liabilities and net income of pooled funds:

| | 1993 | 1992 |
|-----------------|------------------------|------------------------|
| Assets | \$6,733,270,000 | \$2,181,589,000 |
| Liabilities | 24,028,000 | 25,564,000 |
| Net investments | <u>\$6,709,242,000</u> | <u>\$2,156,025,000</u> |
| Net income | <u>\$ 316,461,000</u> | <u>\$ 104,989,000</u> |

Note 7 Segmented Information

Segmented information on net income is as follows:

| | 1993 | 1992 |
|---|----------------------|----------------------|
| Cash, marketable and mid-term money market securities | \$ 46,215,000 | \$ 83,963,000 |
| Bonds, bond coupons and residuals | 321,733,000 | 329,090,000 |
| Mortgage-backed securities | 17,285,000 | 11,185,000 |
| Mortgages | 30,803,000 | 35,171,000 |
| Common and preferred shares, and warrants | 112,747,000 | 86,449,000 |
| Real estate | (21,881,000) | 14,351,000 |
| | <u>\$506,902,000</u> | <u>\$560,209,000</u> |

Net income includes \$39,787,000 (1992 \$41,956,000) from investments in Province of Alberta funds and agencies.

Note 8 Administrative Expenses

Direct administrative expenses are paid by the Pension Plan Administration Fund and transferred to the Pension Fund.

An estimate of indirect administrative expenses, which are paid by the General Revenue Fund, is charged to the Pension Fund.

Administrative expenses incurred after March 31, 1992 which have been transferred or charged to the Fund are as follows:

| Program | Expenses | | |
|-----------------------------------|--------------------|--------------------|--------------------|
| | Direct | Indirect | Total |
| Pensions | \$5,433,000 | \$1,215,000 | \$6,648,000 |
| Pension reform | 1,025,000 | 140,000 | 1,165,000 |
| Investment management | 38,000 | 792,000 | 830,000 |
| Alberta Government Pension Boards | 409,000 | 25,000 | 434,000 |
| General | — | 247,000 | 247,000 |
| | <u>\$6,905,000</u> | <u>\$2,419,000</u> | <u>\$9,324,000</u> |

Note 9 Net Transfer from the General Revenue Fund

In accordance with section 5 of the Pension Fund Act monies received and paid by the Provincial Treasurer pursuant to the following Pension Plan Acts are deposited in and paid from the General Revenue Fund:

- Local Authorities Pension Plan Act
- Members of the Legislative Assembly Pension Plan Act
- Public Service Management Pension Plan Act
- Public Service Pension Plan Act
- Special Forces Pension Plan Act
- Universities Academic Pension Plan Act

The difference between the receipts and payments is subsequently transferred to or from the Pension Fund. The net transfer from the General Revenue Fund represents the excess of pension receipts over pension payments for the year.

Note 10 Accrued Pension Obligations

At March 31, 1993, the total estimated liability for accrued pension obligations exceeded the recorded net assets of the Pension Fund.

Note 11 Subsequent Events

In May 1993, the Legislature passed the Public Sector Pension Plans Act (No. 2). The Act authorizes the Provincial Treasurer to establish a pension fund (Plan Fund) for each of the following pension plans:

- Local Authorities Pension Plan,
- Management Employees Pension Plan,
- Public Service Management (Closed Membership) Pension Plan,
- Public Service Pension Plan,
- Special Forces Pension Plan, and
- Universities Academic Pension Plan.

Those assets that are prescribed to be the Plan Funds' share of the Pension Fund will be transferred from the Pension Fund to each Plan Fund. All income and contributions received in respect of a plan will be deposited into the respective Plan Fund, and all benefits under a plan and administrative costs allocated to the plan will be paid from the respective Plan Fund. The assets of each Plan Fund will belong beneficially to the persons entitled to benefits under each plan and the Province of Alberta will have no claim to those assets.

The Act also authorizes the Provincial Treasurer to transfer from the General Revenue Fund to each Plan Fund, a sum that is prescribed to be the Plan Fund's share of the excess of benefits paid in relation to the Members of the Legislative Assembly (Supplementary) Pension Plan before its closure, over contributions made to the plan, with interest.

Note 12 Comparative Figures

The 1992 figures have been restated where necessary to conform to 1993 presentation.

Note 13 Approval of Financial Statements

These financial statements were approved by management.

PENSION FUND
PORTFOLIO INVESTMENTS
MARCH 31, 1993
(thousands of dollars)

| | 1993 | | | 1992 | |
|---|-------------|--------------------|--------------------|--------------------|--------------------|
| | Par Value | Book Value | Market Value | Book Value | Market Value |
| Bonds (a): | | | | | |
| Government of Canada, direct and guaranteed | \$1,462,995 | \$1,536,226 | \$1,692,851 | \$1,445,638 | \$1,513,376 |
| Provincial: | | | | | |
| Alberta, direct and guaranteed | 308,560 | 329,690 | 346,342 | 355,701 | 360,277 |
| Other, direct and guaranteed | 351,948 | 361,616 | 373,909 | 325,433 | 327,376 |
| Municipal | 39,744 | 40,584 | 43,389 | 31,631 | 32,448 |
| Foreign governments, guaranteed | 6,817 | 7,126 | 7,080 | 20,124 | 21,263 |
| Corporate | 328,350 | 330,114 | 345,874 | 321,476 | 329,401 |
| Corporate, convertible: | | | | | |
| Canadian | 1,112 | 1,149 | 1,112 | 20,374 | 20,134 |
| Foreign | (b) | 14,189 | 15,935 | 15,799 | 14,476 |
| Mortgage-backed securities: | | | | | |
| Government of Canada guaranteed | 257,631 | 256,474 | 263,868 | 109,947 | 114,645 |
| Mid-term money market securities: | | | | | |
| Promissory notes: | | | | | |
| Provincial: | | | | | |
| Alberta, direct and guaranteed | 41,987 | 42,250 | 43,233 | 40,000 | 40,856 |
| Corporate | 108,117 | 109,086 | 111,979 | 67,160 | 68,120 |
| Certificates of deposit and guaranteed investment certificates: | | | | | |
| Provincial: | | | | | |
| Alberta, direct and guaranteed | — | — | — | 20,000 | 20,302 |
| Corporate | 36,894 | 37,218 | 38,759 | 43,484 | 43,603 |
| Bankers' acceptance | 401 | 403 | 433 | 500 | 534 |
| Participating certificates: | | | | | |
| Canadian | 154,238 | 154,761 | 151,675 | 128,838 | 122,458 |
| United States | (c) | 23,722 | 26,042 | 23,722 | 24,155 |
| Mortgages | 301,179 | 303,342 | 326,810 | 312,670 | 326,573 |
| Bond coupons and residuals: | | | | | |
| Government of Canada, direct | | 332,304 | 319,559 | 328,432 | 299,539 |
| Provincial: | | | | | |
| Alberta, direct | | 7,203 | 7,542 | 8,025 | 8,118 |
| Other, guaranteed | | 65,546 | 75,918 | 62,177 | 64,031 |
| | | <u>3,953,003</u> | <u>4,192,310</u> | <u>3,681,131</u> | <u>3,751,685</u> |
| Quoted common and preferred shares, and warrants (a): | | | | | |
| Canadian | | 1,214,133 | 1,424,459 | 1,147,370 | 1,277,095 |
| United States | | 483,592 | 696,540 | 410,580 | 603,884 |
| International | | 515,725 | 581,423 | 338,038 | 342,603 |
| | | <u>6,166,453</u> | <u>\$6,894,732</u> | <u>5,577,119</u> | <u>\$5,975,267</u> |
| Unquoted common and preferred shares and warrants | | 53,297 | | 50,556 | |
| Real estate - cost \$262,094 (March 31, 1992 \$247,312) (d) | | 226,134 | | 247,312 | |
| | | <u>\$6,445,884</u> | | <u>\$5,874,987</u> | |

(a) At March 31, 1993, bonds and common shares with a market value of approximately \$65,852,000 (1992 \$27,756,000) were loaned to certain borrowers. The loans were secured by Government of Canada bonds, treasury bills and letters of credit with a market value of \$70,861,000 (1992 \$30,753,000). During the term of the loans, the Fund retains the right to receive interest and dividends on the securities loaned.

(b) Denominated in German, United States, Japanese and Swiss currencies.

(c) United States \$20,000,000.

(d) Real estate is held through intermediate companies which have issued common shares and participating debentures secured by a charge on the real estate. The rental income less expenses and other adjustments is distributed to the Fund through the Private Real Estate Pool.

Intermediate companies which are owned 20% or more by the Private Real Estate Pool are as follows:

| | % Ownership |
|----------------------------------|-------------|
| - ARCA Investments Inc. | 100.0 |
| - ORION Properties Ltd. | 50.0 |
| - RT 7th Pension Properties Ltd. | 71.4 |
| - RT Pension Properties Ltd. | 67.7 |
| - RT 8th Pension Properties Ltd. | 33.3 |
| - 629851 Ontario Inc. | 27.9 |

SMALL BUSINESS TERM ASSISTANCE FUND
FINANCIAL STATEMENTS
MARCH 31, 1993

Auditor's Report
Balance Sheet
Statement of Revenue and Expenditure
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Unmatured Debt

AUDITOR'S REPORT

To the Provincial Treasurer

I have audited the balance sheet of the Small Business Term Assistance Fund as at March 31, 1993 and the statements of revenue and expenditure and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Donald D. Salmon, FCA
Auditor General

Edmonton, Alberta
June 1, 1993

SMALL BUSINESS TERM ASSISTANCE FUND
BALANCE SHEET
AS AT MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|----------------------|----------------------|
| ASSETS | | |
| Cash | \$ 476,418 | \$ 2,794,642 |
| Accrued interest receivable | 2,319,743 | 3,441,089 |
| Due from the General Revenue Fund | 373,568 | 677,946 |
| Loans | 103,545,509 | 152,274,142 |
| | <u>\$106,715,238</u> | <u>\$159,187,819</u> |
| LIABILITIES | | |
| Accrued interest and accounts payable | \$ 957,534 | \$ 1,526,392 |
| Unmatured debt, Schedule 1 | 105,757,704 | 157,661,427 |
| | <u>\$106,715,238</u> | <u>\$159,187,819</u> |
| The accompanying notes are part of these financial statements. | | |

SMALL BUSINESS TERM ASSISTANCE FUND
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|-------------------|-------------------|
| Revenue: | | |
| Interest on loans | \$10,979,518 | \$15,970,308 |
| Other | 493,327 | 5,849,257 |
| | <u>11,472,845</u> | <u>21,819,565</u> |
| Expenditure: | | |
| Discount and interest expense on debt: | | |
| - held by the Alberta Heritage Savings Trust Fund | 9,573,541 | 3,876,826 |
| - other | — | 14,542,348 |
| Administrative fees and other costs paid to lending institutions | 3,756,900 | 5,506,295 |
| | <u>13,330,441</u> | <u>23,925,469</u> |
| Excess of expenditure over revenue | 1,857,596 | 2,105,904 |
| Contribution by the General Revenue Fund | 1,857,596 | 2,105,904 |
| | <u>\$ —</u> | <u>\$ —</u> |

SMALL BUSINESS TERM ASSISTANCE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1993

| | <u>1993</u> | <u>1992</u> |
|--|---------------------|----------------------|
| Operating transactions: | | |
| Non-cash item: | | |
| Amortization of discount on debt | \$ 2,511,837 | \$ 3,222,740 |
| Decrease in receivables | 1,425,724 | 1,319,821 |
| Decrease in payables | (568,858) | (5,267,244) |
| Cash provided by (applied to) operating transactions | <u>3,368,703</u> | <u>(724,683)</u> |
| Investing transactions: | | |
| Repayment of loans | 49,120,344 | 63,706,820 |
| Loans | (391,711) | (392,993) |
| Cash provided by investing transactions | <u>48,728,633</u> | <u>63,313,827</u> |
| Financing transactions: | | |
| Issue (redemption) of short-term promissory notes, net | (54,415,560) | 154,915,190 |
| Repayment of Euro U.S. dollar notes | — | (275,128,517) |
| Cash applied to financing activities | <u>(54,415,560)</u> | <u>(120,213,327)</u> |
| (Decrease) in cash | (2,318,224) | (57,624,183) |
| Cash at beginning of year | 2,794,642 | 60,418,825 |
| Cash at end of year | <u>\$ 476,418</u> | <u>\$ 2,794,642</u> |

SMALL BUSINESS TERM ASSISTANCE FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1993

Note 1 Authority

The Small Business Term Assistance Fund operates under the authority of the Small Business Term Assistance Fund Act, Chapter S-13.7, Statutes of Alberta 1986.

Note 2 Significant Accounting Policies and Reporting Practices

- a) Money borrowed by the Province and deposited in the Fund is reported as debt of the Fund. Discount on debt, which includes issue expenses and hedging costs, is deferred and amortized over the term of the debt.
- b) Foreign currency transactions are translated into Canadian dollars using average rates of exchange, except for hedged foreign currency transactions which are translated at rates of exchange established by the terms of the forward exchange contracts. Exchange differences on unhedged transactions are included in the determination of other revenue.

Note 3 Financial Structure

The Fund finances small business loans by maintaining deposits in lending institutions equalling the amount of loans outstanding. Deposits in lending institutions yield a fixed effective rate of 9% per annum. The deposits are financed from money borrowed by the Province and deposited in the Fund.

Qualifying small businesses throughout the Province obtained loans of up to \$150,000 per small business from participating lending institutions.

Small business loans bear interest at a fixed effective rate of 9% per annum and have terms of between 3 to 10 years.

Administrative fees and other costs with respect to the loans are paid to lending institutions from the Fund. Payments to lending institutions resulting from loan guarantees by the Provincial Treasurer are made from the General Revenue Fund.

Section 7 of the Act provides that if the Fund has insufficient money to make payments in connection with borrowings, deposits in and other payments to lending institutions, the amount of the insufficiency will be paid from the General Revenue Fund into the Fund.

The excess of expenditure over revenue of the Fund is met by a contribution from the General Revenue Fund.

Accommodation and certain administrative costs, including salaries and wages, have not been included in the Fund's expenditure. These costs are recorded by the General Revenue Fund.

Note 4 Comparison of Planned and Actual Results

A comparison of budgeted and actual net expenditure is as follows:

| | <u>1993</u> | <u>1992</u> |
|--------|--------------------|--------------------|
| Budget | <u>\$2,000,000</u> | <u>\$4,500,000</u> |
| Actual | <u>\$1,857,596</u> | <u>\$2,105,904</u> |

Note 5 Approval of Financial Statements

These financial statements were approved by management.

Schedule 1

SMALL BUSINESS TERM ASSISTANCE FUND
UNMATURED DEBT
MARCH 31, 1993

| | <u>1993</u> | | <u>1992</u> | |
|----------------------|----------------------|----------------------|----------------------|----------------------|
| | <u>Par Value</u> | <u>Book Value</u> | <u>Par Value</u> | <u>Book Value</u> |
| Promissory notes (a) | <u>\$106,000,000</u> | <u>\$105,757,704</u> | <u>\$158,000,000</u> | <u>\$157,661,427</u> |

- (a) Short-term notes held by the Alberta Heritage Savings Trust Fund (cash and marketable securities).



SECTION 5

1992-93

PUBLIC ACCOUNTS

SUPPLEMENTARY INFORMATION REQUIRED BY LEGISLATION
OR BY DIRECTION OF THE PROVINCIAL TREASURER

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STATEMENT OF REMISSIONS, COMPROMISES AND WRITE-OFFS
FOR THE YEAR ENDED MARCH 31, 1993

The following statement has been prepared pursuant to section 28 of the Financial Administration Act. The statement includes all remissions, compromises and write-offs made or approved during the fiscal year.

Remissions under Section 26 of the Financial Administration Act:

Implemented Guarantees, Loans and Advances:

| | | | |
|-----------------------------|----|--------------|--------|
| Students Loan Guarantee Act | \$ | 49,815 | |
| Judgement debts | | <u>4,000</u> | |
| | \$ | | 53,815 |

Taxes and Fees payable to the Government:

| | | |
|---------------------------|---------------|------------|
| Alberta Corporate Tax Act | 10,645,435 | |
| Alberta Fuel Tax Act | <u>30,327</u> | |
| | | 10,675,762 |

Other Accounts Receivable:

| | | |
|-----------------------------------|--------------|-----------|
| Alberta Assured Income Plan | 3,191,411 | |
| Public Service Pension Plan | 15,939 | |
| Motor Vehicle Accident Claims Act | 8,203 | |
| Supports for independence program | <u>3,982</u> | |
| | | 3,219,535 |

| | | |
|------------------|--|-------------------|
| Total remissions | | <u>13,949,112</u> |
|------------------|--|-------------------|

Compromises under Section 27 of the Financial Administration Act:

Implemented Guarantees, Loans and Advances:

| | | |
|-----------------------------|--------------|--------|
| Students Loan Guarantee Act | 14,367 | |
| Judgement debts | <u>5,474</u> | |
| | | 19,841 |

Taxes and Fees payable to the Government:

| | | |
|-----------------------------|--------------|--------|
| Alberta Corporate Tax Act | 18,218 | |
| Fuel Oil Administration Act | <u>7,614</u> | |
| | | 25,832 |

Other Accounts Receivable:

| | | |
|--|--------------|---------|
| Motor Vehicle Accident Claims Act | 201,277 | |
| Maintenance Enforcement Act | 54,384 | |
| Department of Family and Social Services Act | <u>9,004</u> | |
| | | 264,665 |

| | | |
|-------------------|--|----------------|
| Total compromises | | <u>310,338</u> |
|-------------------|--|----------------|

Write-offs under Section 27 of the Financial Administration Act:

Implemented Guarantees, Loans and Advances:

| | |
|--|---------------|
| Credit Union Deposit Guarantee Corporation | 424,596,680 |
| 475342 Alberta Ltd. | 250,000,000 |
| Northern Steel Inc. | 12,916,437 |
| Export guarantee program | 9,959,660 |
| 354713 Alberta Ltd. | 9,700,000 |
| Farm Credit Stability Fund Act | 6,785,592 |
| Myrias Research Corporation | 6,481,475 |
| Alert Disaster Control Inc. | 3,000,000 |
| General Systems Research Inc. | 2,550,000 |
| Canadian Professional Munitions Ltd. | 1,556,173 |
| Small Business Term Assistance Fund Act | 1,380,609 |
| Students Loan Guarantee Act | 1,199,685 |
| Dial-Guard Ltd. | 633,595 |
| Downhole Tools Inc. | 410,426 |
| Feeder Associations Guarantee Act | 354,140 |
| Alberta family first home program | 239,311 |
| Judgement debts | 133,950 |
| Peace River Fertilizer Inc. | 129,085 |
| Rural Utilities Guarantee Act | 39,025 |
| Accountable advances | 34,443 |
| Rural Electrification Revolving Fund Act | <u>15,778</u> |

732,116,064

Statement No. 5.1 (cont'd)

Departmental Accounts Receivable:

| | | | |
|---|----|-----------|---------------|
| Economic Development and Tourism | \$ | 6,762,110 | |
| Treasury | | 4,876,044 | |
| Family and Social Services | | 4,065,155 | |
| Justice | | 2,823,331 | |
| Agriculture, Food and Rural Development | | 389,872 | |
| Advanced Education and Career Development | | 305,462 | |
| Municipal Affairs | | 189,677 | |
| Environmental Protection | | 132,659 | |
| Executive Council | | 83,895 | |
| Health | | 41,518 | |
| Labour | | 33,056 | |
| Public Works, Supply and Services | | 21,961 | |
| Transportation and Utilities | | 21,377 | |
| Education | | 14,386 | |
| Community Development | | 3,711 | |
| | | | \$ 19,764,214 |

Regulated Funds and Agencies - Accounts and Loans Receivable:

| | | |
|--|-------------|-------------|
| Alberta Mortgage and Housing Corporation | 122,069,292 | |
| Alberta Treasury Branches | 56,059,570 | |
| Alberta Agricultural Development Corporation | 36,518,527 | |
| Health Care Insurance Fund | 15,723,719 | |
| Motor Vehicle Accident Claims Fund | 11,842,862 | |
| Alberta Opportunity Company | 9,050,881 | |
| Alberta Petroleum Incentives Program Fund | 1,053,905 | |
| Workers' Compensation Board | 955,564 | |
| Improvement Districts' Trust Account | 203,043 | |
| Alberta Research Council | 134,259 | |
| Alberta Hail and Crop Insurance Corporation | 92,664 | |
| 391761 Alberta Ltd. | 77,385 | |
| Alberta Motion Picture Development Corporation | 73,205 | |
| Alberta Liquor Control Board | 39,000 | |
| Alberta Intermodal Services Ltd. | 32,851 | |
| S C Properties Ltd. | 12,134 | |
| Special Areas Trust | 6,016 | |
| Alberta Petroleum Marketing Commission | 1,000 | |
| | | 253,945,877 |

Total write-offs

1,005,826,155

Total remissions, compromises and write-offs

\$ 1,020,085,605

STATEMENT OF LIABILITIES RECORDED IN THE ACCOUNTS
FOR THE YEAR ENDED MARCH 31, 1993 FOR WHICH
AUTHORITY WAS INSUFFICIENT AND WHICH WILL BE PAID
AND CHARGED AGAINST A SUPPLY VOTE FOR THE FOLLOWING
FISCAL YEAR

| | | Amount by which Authority was Insufficient | | |
|--------------------------|---------------------|--|----------------|--------------------|
| <u>Department</u> | <u>Vote No.</u> | <u>Program</u> | <u>Vote</u> | <u>Department</u> |
| Environmental Protection | 7 | Public Lands Management and Land Information Services | \$ 59,414 | |
| | 10 | Overview and Coordination of Environmental Conservation | <u>3,355</u> | \$ 62,769 |
| Executive Council | 12 | Occupational Health and Safety Services | <u>195,501</u> | 195,501 |
| Labour | 1 | Departmental Support Services | 280,306 | |
| | 3 | Work and Safety Client Services | <u>551,448</u> | 831,754 |
| Treasury | 5 | Consumer Services | <u>53,026</u> | <u>53,026</u> |
| Total | | | | <u>\$1,143,050</u> |

STATEMENT OF SPECIAL WARRANTS ISSUED AND
 PAYMENTS MADE UNDER THE AUTHORITY PROVIDED
 FOR THE YEAR ENDED MARCH 31, 1993

The following statement has been prepared pursuant to section 42 of the Financial Administration Act.
 The statement includes all special warrants issued during the fiscal year.

| No. | Department/Program | Special Warrant No. | Amount Authorized | Amount Expended |
|---|---|---------------------------|----------------------|----------------------|
| LEGISLATIVE ASSEMBLY | | | | |
| | OFFICE OF THE CHIEF ELECTORAL OFFICER | | | |
| | Funds spent for the by-election in the electoral division of Calgary-Buffalo conducted on July 21, 1992. | O.C. 641/92 | \$ 54,360 | \$ 47,923 |
| | Funds spent for the special enumeration in the electoral division of Three Hills conducted from May 21 to May 30, 1992. | O.C. 642/92 | 35,677 | 33,583 |
| | TOTAL VOTE 4 | | <u>90,037</u> | <u>81,506</u> |
| | | | <u>\$ 90,037</u> | <u>\$ 81,506</u> |
| ECONOMIC DEVELOPMENT AND TOURISM | | | | |
| | FINANCING OF TECHNOLOGY AND RESEARCH PROJECTS | | | |
| | To provide funding to the Alberta Government Telephones Commission to repay debt relating to NovAtel Communications Ltd., of which \$185,000,000 is to cover a prior year liability. | O.C. 764/92 | \$ 187,000,000 | \$ 186,626,742 |
| | Less: capitalized as a voted non-budgetary disbursement | | (187,000,000) | (186,626,742) |
| | TOTAL VOTE 5 | | <u>—</u> | <u>—</u> |
| | | | <u>\$ —</u> | <u>\$ —</u> |
| ENVIRONMENTAL PROTECTION | | | | |
| | FOREST RESOURCES MANAGEMENT | | | |
| | To provide additional funds for fire suppression. | O.C. 615/92 | \$ 26,000,000 | \$ 22,686,101 |
| | TOTAL VOTE 6 | | <u>26,000,000</u> | <u>22,686,101</u> |
| | | | <u>\$ 26,000,000</u> | <u>\$ 22,686,101</u> |
| | GRAND TOTAL | | <u>\$ 26,090,037</u> | <u>\$ 22,767,607</u> |

STATEMENT OF BORROWINGS MADE UNDER SECTION 61(1)
OF THE FINANCIAL ADMINISTRATION ACT FOR THE
YEAR ENDED MARCH 31, 1993

| | Issue Principal | Proceeds |
|---|--------------------------|--------------------------|
| General Revenue Fund: | | |
| Payable in Canadian dollars: | | |
| Promissory Notes | \$ 19,829,870,742 | \$ 19,632,981,774 |
| 91 Day Treasury Bills | 1,575,000,000 | 1,547,275,320 |
| Debentures | 1,500,000,000 | 1,487,595,500 |
| Alberta Capital Bonds | 489,399,300 | 485,821,066 |
| | <u>\$ 23,394,270,042</u> | <u>\$ 23,153,673,660</u> |
| Payable in U.S. dollars: | | |
| Debentures | \$ 500,000,000 | \$ 496,175,000 |
| Promissory Notes | 3,243,500,000 | 3,221,778,514 |
| | <u>\$ 3,743,500,000</u> | <u>\$ 3,717,953,514</u> |
| Alberta Capital Fund: | | |
| Alberta Capital Bonds | \$ 250,000,000 | \$ 248,172,233 |
| Debentures | 196,110,000 | 196,110,000 |
| Promissory Notes | 207,000,000 | 206,064,933 |
| | <u>\$ 653,110,000</u> | <u>\$ 650,347,166</u> |
| Alberta Provincial Corporation Loan Fund: | | |
| Promissory Notes | <u>\$ 1,140,465,000</u> | <u>\$ 1,132,146,874</u> |
| Farm Credit Stability Fund: | | |
| Promissory Notes | <u>\$ 50,000,000</u> | <u>\$ 49,583,800</u> |
| Small Business Term Assistance Fund: | | |
| Promissory Notes | <u>\$ 178,000,000</u> | <u>\$ 175,584,440</u> |
| Grand Totals: | | |
| Payable in Canadian dollars | <u>\$ 25,415,845,042</u> | <u>\$ 25,161,335,940</u> |
| Payable in U.S. dollars | <u>\$ 3,743,500,000</u> | <u>\$ 3,717,953,514</u> |

Statement No. 5.5

STATEMENT OF THE AMOUNT OF DEBT OF THE CROWN
OUTSTANDING AT MARCH 31, 1993 FOR WHICH
SECURITIES HAVE BEEN PLEDGED UNDER
PART 6 OF THE FINANCIAL ADMINISTRATION ACT

No securities have been pledged under this Part.

STATEMENT OF GUARANTEES AND INDEMNITIES
GIVEN BY THE CROWN AND PROVINCIAL CORPORATIONS
FOR THE YEAR ENDED MARCH 31, 1993

The following statement has been prepared pursuant to section 76 of the Financial Administration Act. The statement summarizes the amounts of all guarantees and indemnities given by the Crown and Provincial corporations during the year ended March 31, 1993, the amounts paid as a result of liability under guarantees and indemnities, and the amounts recovered on debts owing as a result of payments under guarantees and indemnities.

| <u>Program/Borrower</u> | <u>Amount of Guarantee or Indemnity</u> | <u>Payments</u> | <u>Recoveries</u> |
|--|---|-----------------|-------------------|
| CROWN GUARANTEES | | | |
| Advanced Education and Career Development | | | |
| Student loans | \$ 81,157,274 | \$ 12,347,170 | \$ 130,868 |
| Agriculture, Food and Rural Development | | | |
| Agricultural societies | — | — | 12,000 |
| Alberta Livestock Loan Guarantee Regulations | — | — | 685 |
| Cow-calf Producers' Advance Regulations | — | — | 443 |
| Farm Credit Stability Fund Act | — | 7,177,905 | 38,574 |
| Feeder associations | 12,375,000 | — | — |
| Golden Gate Fresh Foods Inc. | — | 11,308,259 | — |
| Irrigation districts | 11,062,437 | — | — |
| Judgement debts | — | — | 98,123 |
| Community Development | | | |
| Alberta Ballet Company | 283,000 | — | — |
| National Screen Institute - Canada | 50,000 | — | — |
| Fifth Street Publishing Ltd. | 27,000 | — | — |
| Economic Development and Tourism | | | |
| Alert Disaster Control Inc. | — | — | 865,000 |
| Alberta capital loan guarantee program | — | 696,871 | 1,820 |
| Alberta Pacific Terminals Ltd. | — | 10,945 | — |
| Canadian Professional Munitions Ltd. | — | 803,486 | — |
| Export loan guarantee program | 27,283,640 | 12,435,573 | 13,500 |
| Farm implement dealers program | — | 100,674 | — |
| Gainers Properties Inc. | — | 8,093,904 | — |
| Magnesium Company of Canada Ltd. | — | 16,016,344 | — |
| North Saskatchewan Riverboat Ltd. | 947,000 | — | — |
| Northern Steel Inc. | — | 11,239,891 | — |
| Redi Industries Inc. | 100,000 | — | — |
| Skimmer Oil Separators Ltd. | 1,700,000 | — | — |
| Small Business Term Assistance Fund Act | — | 1,580,245 | 5,045 |
| Tycor International Inc. | 300,000 | — | — |
| 475342 Alberta Ltd. | 270,000,000 (a) | 250,000,000 | — |
| 496072 Alberta Ltd. | 240,000,000 (a) | — | — |
| Municipal Affairs | | | |
| Alberta family first home program | 60,000 | 1,180,276 | 133,288 |
| Transportation and Utilities | | | |
| Rural utilities loans | 954,436 | 11,127 | 39,820 |

Statement No. 5.6 (cont'd)

| <u>Program/Borrower</u> | <u>Amount of Guarantee or Indemnity</u> | <u>Payments</u> | <u>Recoveries</u> |
|--|---|-----------------|-------------------|
| Treasury | | | |
| Co-operative marketing associations | \$ — | \$ — | \$ 201 |
| PWA Corporation | 50,000,000 | — | — |
| Guaranteed Debenture Debt | | | |
| Alberta Mortgage and Housing Corporation | 73,000,000 | — | — |
| Total - Crown guarantees | 769,299,787 | 333,002,670 | 1,339,367 |
| CROWN INDEMNITIES | | | |
| Treasury | | | |
| Credit Union Deposit Guarantee Corporation | — | 33,514,800 | — |
| Rocky Mountain Life Insurance Company | — | 942,519 | — |
| 354713 Alberta Ltd. | — | 3,682,000 | — |
| Total - Crown indemnities | — | 38,139,319 | — |
| PROVINCIAL CORPORATION GUARANTEES | | | |
| Alberta Agricultural Development Corporation | 15,384,225 | 1,125,020 | — |
| Alberta Mortgage and Housing Corporation | 55,184,081 | 2,510,236 | 103,189 |
| Alberta Opportunity Company | 417,500 | — | 27,637 |
| Alberta Special Waste Management Corporation | 3,308,563 | — | — |
| Total - Provincial corporation guarantees | 74,294,369 | 3,635,256 | 130,826 |
| GRAND TOTAL | \$843,594,156 | \$374,777,245 | \$ 1,470,193 |

(a) Represents the maximum amount of guarantees, some of which were on occasion cancelled and replaced with new guarantees, outstanding at any given time.

STATEMENT OF EXPENDITURE MADE FROM
THE IMPROVEMENT DISTRICTS' TRUST ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 1992

The following statement has been prepared pursuant to section 10(3) of the Improvement Districts' Act from information in the audited financial statements of the Improvement Districts' Trust Account for the year ended December 31, 1992.

| Improvement District | Transportation Services | Administrative Services | Utilities | Recreation and Cultural Services | Agriculture, Planning and other Community Services | Protective Services | Garbage Collection and Disposal | Total Expenditure |
|----------------------|-------------------------|-------------------------|---------------------|----------------------------------|--|---------------------|---------------------------------|----------------------|
| 4 | \$ — | \$ 4,536 | \$ — | \$ — | \$ — | \$ — | \$ — | \$ 4,536 |
| 5 | 89,921 | 152,452 | 1,625 | 7,488 | 59,234 | 578,823 | 63,976 | 953,519 |
| 6 | 315,000 | 259,961 | — | — | 22,556 | 3,000 | — | 600,517 |
| 8 | — | 6,682 | — | 44 | 5,258 | — | — | 11,984 |
| 9 | — | 22,906 | — | — | — | — | — | 22,906 |
| 12 | — | 69,733 | — | — | — | 6,797 | — | 76,530 |
| 13 | — | 4,906 | — | — | — | — | — | 4,906 |
| 14 | 4,657,979 | 1,727,209 | 278,196 | 1,051,188 | 701,431 | 620,498 | 281,558 | 9,318,059 |
| 15 | 1,994,696 | 684,058 | 137,076 | 214,227 | 157,907 | 133,715 | 39,482 | 3,361,161 |
| 16 | 3,428,822 | 1,187,467 | 78,476 | 489,438 | 514,362 | 343,366 | 216,209 | 6,258,140 |
| 17 | 4,706,517 | 3,117,007 | 3,843,529 | 1,903,277 | 995,270 | 400,781 | 369,640 | 15,336,021 |
| 18 | 6,001,141 | 2,011,493 | 4,219,959 | 1,444,431 | 1,059,492 | 724,414 | 140,527 | 15,601,457 |
| 19 | 648,269 | 237,871 | 16,337 | 287,154 | 173,058 | 77,804 | 17,548 | 1,458,041 |
| 20 | 1,142,107 | 549,610 | 68,654 | 127,521 | 293,594 | 326,204 | 43,769 | 2,551,459 |
| 21 | 879,770 | 1,569,962 | 95,787 | 186,627 | 328,505 | 79,925 | 66,185 | 3,206,761 |
| 22 | 1,546,256 | 1,225,868 | 344,649 | 88,888 | 486,492 | 246,063 | 86,654 | 4,024,870 |
| 23 | 1,955,483 | 761,624 | 677,354 | 464,311 | 603,528 | 484,203 | 76,355 | 5,022,858 |
| 24 | — | 14,936 | — | — | — | — | — | 14,936 |
| | <u>\$ 27,365,961</u> | <u>\$ 13,608,281</u> | <u>\$ 9,761,642</u> | <u>\$ 6,264,594</u> | <u>\$ 5,400,687</u> | <u>\$ 4,025,593</u> | <u>\$ 1,401,903</u> | <u>\$ 67,828,661</u> |

ALBERTA LEGISLATURE
OFFICE OF THE AUDITOR GENERAL
FINANCIAL STATEMENT
MARCH 31, 1993

Auditors' Report
Statement of Revenue and Expenditure
Notes to the Financial Statement

AUDITORS' REPORT

To the Chairman, Standing Committee on Legislative Offices:

We have audited the statement of revenue and expenditure of the Office of the Auditor General for the year ended March 31, 1993. This financial statement is the responsibility of the Office's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, this financial statement presents fairly, in all material respects, the revenue and expenditure of the Office for the year ended March 31, 1993 in accordance with the disclosed basis of accounting, as described in Note 2 to the financial statement.

Kingston Ross Pasnak
Chartered Accountants

Edmonton, Alberta
June 4, 1993

ALBERTA LEGISLATURE
OFFICE OF THE AUDITOR GENERAL
STATEMENT OF REVENUE AND EXPENDITURE
YEAR ENDED MARCH 31, 1993

| | 1993 | | 1992 |
|--|---------------------|---------------------|---------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> |
| REVENUE | | | |
| Audit fees | | \$ 1,058,187 | \$ 777,568 |
| Miscellaneous | | 13,759 | 29,060 |
| | | <u>1,071,946</u> | <u>806,628</u> |
| EXPENDITURE | | | |
| Manpower | | | |
| Salaries and wages | \$ 7,125,000 | 7,006,966 | 6,945,898 |
| Employer contributions | 1,034,400 | 1,061,285 | 999,249 |
| Allowances and benefits | 162,025 | 153,106 | 140,378 |
| | <u>8,321,425</u> | <u>8,221,357</u> | <u>8,085,525</u> |
| Supplies and services | | | |
| Agent fees | 2,550,000 | 2,449,147 | 2,295,162 |
| Other professional services and Early Voluntary Options Program | 269,500 | 405,636 | 159,422 |
| Travel expenses | 214,100 | 167,026 | 177,971 |
| Materials and supplies | 124,000 | 122,388 | 107,357 |
| Repairs and maintenance | 90,734 | 88,806 | 87,044 |
| Computer services | 84,877 | 52,513 | 56,200 |
| Rental of equipment | 33,000 | 33,689 | 28,496 |
| Miscellaneous | 25,000 | 13,070 | 11,880 |
| | <u>3,391,211</u> | <u>3,332,275</u> | <u>2,923,532</u> |
| Purchase of capital assets | <u>132,635</u> | <u>125,745</u> | <u>125,925</u> |
| | <u>\$11,845,271</u> | <u>11,679,377</u> | <u>11,134,982</u> |
| EXCESS OF EXPENDITURE OVER REVENUE FOR THE YEAR | | <u>\$10,607,431</u> | <u>\$10,328,354</u> |

The accompanying notes are part of this financial statement.

ALBERTA LEGISLATURE
OFFICE OF THE AUDITOR GENERAL
NOTES TO THE FINANCIAL STATEMENT
MARCH 31, 1993

- Note 1 Authority
The Office of the Auditor General operates under the authority of the Auditor General Act, Chapter A-49, Revised Statutes of Alberta 1980.
- Note 2 Significant Accounting Policies and Reporting Practices
This financial statement has been prepared in accordance with generally accepted accounting principles except that purchases of capital assets are charged to expenditure in the year of purchase.
The operations of the Office of the Auditor General are financed from the General Revenue Fund of the Province and accordingly all revenue has been credited to the General Revenue Fund and all expenditure has been made therefrom. As the financial transactions of the Office of the Auditor General are only part of the General Revenue Fund it is not considered meaningful to present a separate balance sheet.
The Office of the Auditor General is not charged with the costs relating to accommodation and certain administrative services. These costs are reflected in the programs of the supplying departments.
- Note 3 Audit Fees
In accordance with section 14 of the Auditor General Act, with the approval of the Standing Committee on Legislative Offices, audit fees are charged for professional services to organizations that pay the fee from funds other than the General Revenue Fund.
- Note 4 Budget
The 1992/93 budget was approved by the Standing Committee on Legislative Offices on February 3, 1992. The budget figures reflect a transfer of \$125,000 made from manpower to supplies and services for the Early Voluntary Options Program.
- Note 5 Approval of Financial Statement
This financial statement was approved by management.

SUMMARY OF FINANCIAL INFORMATION RELATING TO
OTHER REGULATED FUNDS
ASSETS, LIABILITIES AND FUND EQUITIES
MARCH 31, 1993

| | Assets | | | | | Total Assets |
|---|----------------|--|--|---------------------------------|-------------|----------------|
| | Cash | Due from Province of Alberta Funds and Agencies | Accounts Receivable and Accrued Interest | Loans Receivable (Note 4) | Investments | |
| Agriculture, Food and Rural Development: | | | | | | |
| Crop Reinsurance Fund of Alberta | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| Livestock Identification and Brand Inspection Fund | 32,100 | — | — | — | — | 32,100 |
| Livestock Patrons' Assurance Fund | 980,990 | — | 2,879 | — | — | 983,869 |
| Stray Animals Act Fund | 12,383 | — | — | — | — | 12,383 |
| The Horned Cattle Purchases Act Trust Account | 182,826 | — | 2 | — | — | 182,828 |
| Economic Development and Tourism: | | | | | | |
| Motion Picture Development Fund | 2,402,354 | 1,000,404 | — | — | — | 3,402,758 |
| Environmental Protection: | | | | | | |
| Fish and Wildlife Trust Fund | 8,325,688 | — | 1,553,741 | — | — | 9,879,429 |
| Forest Development Research Trust Fund | 28,424 | — | — | — | — | 28,424 |
| Executive Council: | | | | | | |
| Long-Term Disability Benefit Fund - Bargaining Unit | 1,967,334 | 307,848 | 466,302 | — | — | 2,741,484 |
| Long-Term Disability Benefit Fund - Management, Opted Out and Excluded | 327,848 | 63,381 | 21,320 | — | — | 412,549 |
| Justice: | | | | | | |
| Motor Vehicle Accident Claims Fund | 23,262,737 | 109,891 | 119,837 | — | — | 23,492,465 |
| Personal Property Security Assurance Fund | 611,350 | — | — | — | — | 611,350 |
| Registrar's Assurance Fund | 2,031,157 | — | 182,302 | — | — | 2,213,459 |
| Victims' Programs Assistance Fund | 1,698,783 | — | 307,944 | — | — | 2,006,727 |
| Municipal Affairs: | | | | | | |
| Alberta Planning Fund | 2,017,370 | — | — | — | — | 2,017,370 |
| Transportation and Utilities: | | | | | | |
| Rural Electrification Revolving Fund | 1,347,462 | — | 385,651 | 20,072,646 | — | 21,805,759 |
| Treasury: | | | | | | |
| Alberta Provincial Corporation Loan Fund | — | 493 | — | 25,321,908 | — | 25,322,401 |
| Alberta Risk Management Fund | 4,383,641 | 2,024 | 1,195,154 | — | — | 5,580,819 |
| Irrigation District Rehabilitation Endowment Fund | 10,417,858 | — | — | — | — | 10,417,858 |
| Provincial Judges and Masters in Chambers Pension Fund | 47,746,086 | — | — | — | — | 47,746,086 |
| Utility Companies Income Tax Rebates Fund | 176,159,255 | 10,054 | 335 | — | — | 176,169,644 |
| Total 1993 | \$ 283,935,646 | \$ 1,494,095 | \$ 4,235,467 | \$ 45,394,554 | \$ — | \$ 335,059,762 |
| Total 1992 | \$ 246,738,707 | \$ 1,648,906 | \$ 2,803,206 | \$ 218,969,352 | \$ 43,999 | \$ 470,204,170 |

The accompanying notes are part of this summary of financial information.

SUPPLEMENTARY INFORMATION

Statement No. 5.9 (cont'd)

| Accounts Payable | Liabilities | | | | Fund Equities | |
|------------------|--|---------------------|-----------------------------|----------------------|-----------------|---------------|
| | Payable to Province of Alberta Funds and Agencies | Unearned Revenue | Short-term Debt (Note 5) | Total Liabilities | 1993 | 1992 |
| \$ — | \$ 16,133,397 | \$ — | \$ — | \$ 16,133,397 | \$ (16,133,397) | \$ 755,522 |
| 32,100 | — | — | — | 32,100 | — | — |
| — | — | — | — | — | 983,869 | 491,370 |
| — | — | — | — | — | 12,383 | 9,515 |
| — | — | — | — | — | 182,828 | 217,577 |
| — | 8,200,000 | — | — | 8,200,000 | (4,797,242) | (4,250,896) |
| 763,268 | — | — | — | 763,268 | 9,116,161 | 7,029,038 |
| — | — | — | — | — | 28,424 | 15,484 |
| 456,902 | 2,272 | — | — | 459,174 | 2,282,310 | 1,762,077 |
| 32,737 | 456,154 | — | — | 488,891 | (76,342) | (91,191) |
| 6,935,229 | — | 924,421 | — | 7,859,650 | 15,632,815 | 14,803,036 |
| — | — | — | — | — | 611,350 | 671,600 |
| — | — | — | — | — | 2,213,459 | 2,045,355 |
| 5,212 | 122,143 | — | — | 127,355 | 1,879,372 | 1,498,077 |
| 26,890 | — | — | — | 26,890 | 1,990,480 | 1,300,832 |
| 17,293 | 21,788,466 | — | — | 21,805,759 | — | — |
| 493 | — | — | 25,321,908 | 25,322,401 | — | — |
| 6,381,417 | 64,680 | 334,752 | — | 6,780,849 | (1,200,030) | 855,980 |
| — | — | — | — | — | 10,417,858 | — |
| — | — | 3,285,176 | — | 3,285,176 | 44,460,910 | 40,968,432 |
| 176,169,644 | — | — | — | 176,169,644 | — | — |
| 190,821,185 | \$ 46,767,112 | \$ 4,544,349 | \$ 25,321,908 | \$ 267,454,554 | \$ 67,605,208 | — |
| 171,240,795 | \$ 30,736,216 | \$ 1,174,682 | \$ 198,970,669 | \$ 402,122,362 | — | \$ 68,081,808 |

SUMMARY OF FINANCIAL INFORMATION RELATING TO
OTHER REGULATED FUNDS
REVENUE, EXPENDITURE AND FUND EQUITIES
FOR THE YEAR ENDED MARCH 31, 1993

| | Revenue | | | | | |
|---|--|---|---------------|----------------------------------|---------------------------------|----------------|
| | Transfers from Province of Alberta Funds and Agencies | Assessments and Payments from Government of Canada | Fees | Investment Income (Note 6) | Sales, Services and Other | Total |
| Agriculture, Food and Rural Development: | | | | | | |
| Crop Reinsurance Fund of Alberta | \$ 15,027,713 | \$ — | \$ — | \$ — | \$ — | \$ 15,027,713 |
| Livestock Identification and Brand Inspection Fund | — | — | — | — | — | — |
| Livestock Patrons' Assurance Fund | — | — | — | 34,168 | 471,297 | 505,465 |
| Stray Animals Act Fund | — | — | — | — | 13,392 | 13,392 |
| The Horned Cattle Purchases Act Trust Account | — | — | 1 | 15,250 | — | 15,251 |
| Economic Development and Tourism: | | | | | | |
| Motion Picture Development Fund | — | — | — | 234,005 | 450,047 | 684,052 |
| Environmental Protection: | | | | | | |
| Fish and Wildlife Trust Fund | 1,600,000 | 949,865 | 6,767,513 | 576,720 | 209,986 | 10,104,084 |
| Forest Development Research Trust Fund | 172,500 | — | — | 4,315 | — | 176,815 |
| Executive Council: | | | | | | |
| Long-Term Disability Benefit Fund - Bargaining Unit | — | — | — | 145,852 | 13,673,819 | 13,819,671 |
| Long-Term Disability Benefit Fund - Management, Opted Out and Excluded | — | — | — | — | 2,063,117 | 2,063,117 |
| Justice: | | | | | | |
| Motor Vehicle Accident Claims Fund | — | — | 11,754,645 | 1,570,117 | 1,445,396 | 14,770,158 |
| Personal Property Security Assurance Fund | — | — | 458,160 | 53,190 | — | 511,350 |
| Registrar's Assurance Fund | — | — | 2,260,814 | — | — | 2,260,814 |
| Victims' Programs Assistance Fund | — | 254,560 | — | 102,323 | 619,785 | 976,668 |
| Municipal Affairs: | | | | | | |
| Alberta Planning Fund | 6,292,500 | 5,687,509 | — | 183,502 | — | 12,163,511 |
| Transportation and Utilities: | | | | | | |
| Rural Electrification Revolving Fund | — | — | — | — | — | — |
| Treasury: | | | | | | |
| Alberta Provincial Corporation Loan Fund | — | — | — | 13,845,330 | — | 13,845,330 |
| Alberta Risk Management Fund | 938,132 | — | — | 381,603 | 2,057,998 | 3,377,733 |
| Irrigation District Rehabilitation Endowment Fund | 10,000,000 | — | — | 417,858 | — | 10,417,858 |
| Provincial Judges and Masters in Chambers Pension Fund | — | — | — | 3,083,759 | 1,401,075 | 4,484,834 |
| Utility Companies Income Tax Rebates Fund | — | 176,086,054 | — | — | — | 176,086,054 |
| Total 1993 | \$ 34,030,845 | \$ 182,977,988 | \$ 21,241,133 | \$ 20,647,992 | \$ 22,405,912 | \$ 281,303,870 |
| Total 1992 | \$ 23,391,206 | \$ 163,237,598 | \$ 19,900,624 | \$ 28,961,718 | \$ 21,870,560 | \$ 257,361,706 |

SUPPLEMENTARY INFORMATION

Statement No. 5.9 (cont'd)

| Expenditure | | | | | | | | | |
|---------------------------------|---------------|---------------------------|---------------|--|---|---------------|--|--|---------------------------------|
| Salaries, Wages and Benefits | Services | Materials and Supplies | Grants | Transfers to Province of Alberta Funds and Agencies | Interest, Benefit Payments and Other | Total | Excess (Deficiency) of Revenue over Expenditure | Fund Equities at Beginning of Year | Fund Equities at End of Year |
| \$ — | \$ — | \$ — | \$ — | \$ 31,916,632 | \$ — | \$ 31,916,632 | \$ (16,888,919) | \$ 755,522 | \$ (16,133,397) |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 12,966 | 12,966 | 492,499 | 491,370 | 983,869 |
| — | 10,524 | — | — | — | — | 10,524 | 2,868 | 9,515 | 12,383 |
| — | — | — | 50,000 | — | — | 50,000 | (34,749) | 217,577 | 182,828 |
| — | — | — | — | — | 1,230,398 | 1,230,398 | (546,346) | (4,250,896) | (4,797,242) |
| 2,065,305 | 2,433,690 | 475,966 | 2,840,086 | — | 201,914 | 8,016,961 | 2,087,123 | 7,029,038 | 9,116,161 |
| — | — | — | 163,875 | — | — | 163,875 | 12,940 | 15,484 | 28,424 |
| — | 674,775 | 1,690 | — | — | 12,622,973 | 13,299,438 | 520,233 | 1,762,077 | 2,282,310 |
| — | 48,524 | 140 | — | — | 1,999,604 | 2,048,268 | 14,849 | (91,191) | (76,342) |
| — | 13,940,379 | — | — | — | — | 13,940,379 | 829,779 | 14,803,036 | 15,632,815 |
| — | — | — | — | 571,600 | — | 571,600 | (60,250) | 671,600 | 611,350 |
| — | — | — | — | 1,970,355 | 122,355 | 2,092,710 | 168,104 | 2,045,355 | 2,213,459 |
| — | 23,574 | — | 457,606 | 114,193 | — | 595,373 | 381,295 | 1,498,077 | 1,879,372 |
| — | 13,683 | — | 11,460,180 | — | — | 11,473,863 | 689,648 | 1,300,832 | 1,990,480 |
| — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | 2,819,252 | 11,026,078 | 13,845,330 | — | — | — |
| — | 5,433,743 | — | — | — | — | 5,433,743 | (2,056,010) | 855,980 | (1,200,030) |
| — | — | — | — | — | — | — | 10,417,858 | — | 10,417,858 |
| — | — | — | — | — | 992,356 | 992,356 | 3,492,478 | 40,968,432 | 44,460,910 |
| — | — | — | 176,086,054 | — | — | 176,086,054 | — | — | — |
| \$ 2,065,305 | \$ 22,578,892 | \$ 477,796 | \$191,057,801 | \$ 37,392,032 | \$ 28,208,644 | \$281,780,470 | \$ (476,600) | \$ 68,081,808 | \$ 67,605,208 |
| \$ 1,696,785 | \$ 21,092,089 | \$ 442,122 | \$170,937,123 | \$ 23,890,776 | \$ 37,598,067 | \$255,656,962 | \$ 1,704,744 | \$ 66,377,064 | \$ 68,081,808 |

NOTES TO THE SUMMARY OF FINANCIAL INFORMATION
RELATING TO
OTHER REGULATED FUNDS
MARCH 31, 1993

Note 1 Authorities

The authority for operating each of the Other Regulated Funds is as follows:

- (a) Crop Reinsurance Fund of Alberta - Crop Insurance Agreement authorized under Order in Council 390/84 pursuant to section 43 of the Hail and Crop Insurance Act, Chapter H-1, Revised Statutes of Alberta 1980, as amended.
- (b) Livestock Identification and Brand Inspection Fund - Livestock Identification and Brand Inspection Act, Chapter L-22.5, Statutes of Alberta 1985, as amended.
- (c) Livestock Patrons' Assurance Fund - Livestock and Livestock Products Act, Chapter L-24, Revised Statutes of Alberta 1980, as amended.
- (d) Stray Animals Act Fund - Stray Animals Act, Chapter S-23, Revised Statutes of Alberta 1980, as amended.
- (e) The Horned Cattle Purchases Act Trust Account - Horned Cattle Purchases Act, Chapter H-10, Revised Statutes of Alberta 1980, as amended.
- (f) Motion Picture Development Fund - Motion Picture Development Act, Chapter M-19.1, Statutes of Alberta 1981, as amended.
- (g) Fish and Wildlife Trust Fund - Wildlife Act, Chapter W-9.1, Statutes of Alberta 1984, as amended.
- (h) Forest Development Research Trust Fund - Forest Development Research Trust Fund Act, Chapter F-13, Revised Statutes of Alberta 1980, as amended.
- (i) Long-Term Disability Benefit Fund - Bargaining Unit - Financial Administration Act, Chapter F-9, Revised Statutes of Alberta 1980, as amended.
- (j) Long-Term Disability Benefit Fund - Management, Opted Out and Excluded - Financial Administration Act, Chapter F-9, Revised Statutes of Alberta 1980, as amended.
- (k) Motor Vehicle Accident Claims Fund - Motor Vehicle Accident Claims Act, Chapter M-21, Revised Statutes of Alberta 1980, as amended.
- (l) Personal Property Security Assurance Fund - Personal Property Security Act, Chapter P-4.05, Statutes of Alberta 1988, as amended.
- (m) Registrar's Assurance Fund - Land Titles Act, Chapter L-5, Revised Statutes of Alberta 1980, as amended.
- (n) Victims' Programs Assistance Fund - Victims' Programs Assistance Act, Chapter V-3.5, Statutes of Alberta 1990.
- (o) Alberta Planning Fund - Planning Act, Chapter P-9, Revised Statutes of Alberta 1980, as amended.
- (p) Rural Electrification Revolving Fund - Rural Electrification Revolving Fund Act, Chapter R-18, and Rural Electrification Long-term Financing Act, Chapter R-17, Revised Statutes of Alberta 1980, as amended.
- (q) Alberta Provincial Corporation Loan Fund - Financial Administration Act, Chapter F-9, Revised Statutes of Alberta 1980, as amended.
- (r) Alberta Risk Management Fund - Financial Administration Act, Chapter F-9, Revised Statutes of Alberta 1980, as amended.
- (s) Irrigation District Rehabilitation Endowment Fund - Irrigation District Rehabilitation Endowment Fund Act, Chapter I-11.5 Statutes of Alberta 1992.
- (t) Provincial Judges and Masters in Chambers Pension Fund - Financial Administration Act, Chapter F-9, Revised Statutes of Alberta 1980, as amended.
- (u) Utility Companies Income Tax Rebates Fund - Utility Companies Income Tax Rebates Act, Chapter U-10, Revised Statutes of Alberta 1980, as amended.

Note 2 Significant Accounting Policies and Reporting Practices

- (i) This summary of financial information has been prepared in accordance with generally accepted accounting principles except as follows:

- (a) Insurance claims and settlements on behalf of uninsured drivers are reported as expenditures. These payments are legally recoverable from uninsured drivers though only a small portion is actually collected. Amounts recovered are reported as revenue of the Motor Vehicle Accident Claims Fund in the year they are collected.

Fees collected upon registration of motor vehicles in accordance with section 3 of the Motor Vehicle Accident Claims Act are reported as revenues in the fiscal year they are collected if the period covered by the fees commences before the fiscal year end. Fees collected are deferred and reported as unearned revenue if the period covered by the fees commences after the year end.

- (b) The costs of capital assets of The Horned Cattle Purchases Act Trust Account and the Fish and Wildlife Trust Fund are charged to operations in the year of acquisition.
- (c) Accrued costs incurred under defined benefit pension plans, employee disability plans and vacation pay entitlements for employee services rendered to the Fish and Wildlife Trust Fund have not been recorded. These costs are accrued in the financial statements of the General Revenue Fund.
- (d) The liabilities of the Long Term Disability Benefit Fund - Bargaining Unit, the Long Term Disability Benefit Fund - Management, Opted Out and Excluded, and the Provincial Judges and Masters in Chambers Pension Fund in respect of accrued disability and pension benefits are not included in the determination of fund equities. These liabilities are accrued in the financial statements of the General Revenue Fund.

- (ii) Other significant accounting policies are as follows:

- (a) Money borrowed by the Province and deposited in the Alberta Provincial Corporation Loan Fund is loaned to Provincial corporations on equivalent terms and therefore income on loans to Provincial corporations and discount and interest expense on short-term debt have been accrued on a matching basis.
- (b) Loans receivable of the Rural Electrification Revolving Fund are reported at their face value discounted by the amount of concessions and net of an allowance for doubtful loans (Note 4). The amount of the discount is amortized to revenue over the term of the loan.

All income earned on the deposits of and on the loans made by the Fund is credited to the General Revenue Fund.

The cost of concessions and bad debts relating to loans and interest receivable of the Fund is borne by the General Revenue Fund. Concessions and bad debt write offs are reflected in the summary of information on assets, liabilities and fund equities by reducing the amount payable to the General Revenue Fund.

- (c) Revenues are reported on an accrual basis.
- (d) Expenditures represent the cost of goods and services acquired during the year and expenditures made or accrued in accordance with the conditions of approved grant programs.
- Claims provisions for medical expenses under section 20 of the Motor Vehicle Accident Claims Act are based on estimates made by management.
- Claims provisions of the Albert Risk Management Fund, including provisions for claims incurred but not reported, are based on estimates made by management.
- (e) A summary of information on changes in financial position is not provided as disclosure in this summary of financial information is considered to be adequate.

Note 3 Change in Accounting Policy

Loans receivable of the Rural Electrification Revolving Fund are now reported at their face value discounted by the amount of concessions and net of an allowance for doubtful loans (Note 4). The amount of the discount is then amortized to revenue over the term of the loan. Previously, loans receivable were reported at their face value. This change in accounting policy has been applied retroactively and accordingly the 1992 figures have been restated. As a result of this change in accounting policy, accrued interest and loans receivable of the Fund and its payable to the General Revenue Fund as at March 31, 1992 have been adjusted by \$18,566,398 for the cumulative effect of applying the change in accounting policy. If the change had not been made, loans receivable of the Fund and its payable to the General Revenue Fund as at March 31, 1993 would have been \$37,768,158 and \$39,483,978 respectively.

Statement No. 5.9 (cont'd)

Note 4 Loans Receivable

Loans receivable are summarized as follows:

| | <u>1993</u> | <u>1992</u> |
|--|----------------------|----------------------|
| Loans made under the authority of: | | |
| Rural Electrification Revolving Fund Act (a) - | | |
| Long-term loans | \$ 29,330,624 | \$ 30,899,946 |
| Revolving fund loans | 3,804,785 | 4,013,334 |
| Capital rebuild loans | 4,632,749 | 3,609,347 |
| Unamortized discount on loans | (17,548,307) | (18,357,619) |
| Allowance for doubtful loans | <u>(147,205)</u> | <u>(166,325)</u> |
| | <u>20,072,646</u> | <u>19,998,683</u> |
| Financial Administration Act - | | |
| Short-term loans to: | | |
| 540540 Alberta Ltd. | 10,389,152 | — |
| Alberta Agricultural Development Corporation | 9,946,200 | — |
| Alberta Mortgage and Housing Corporation | 4,986,556 | 22,862,230 |
| Alberta Government Telephones Commission | <u>—</u> | <u>176,108,439</u> |
| | <u>25,321,908</u> | <u>198,970,669</u> |
| | <u>\$ 45,394,554</u> | <u>\$218,969,352</u> |

- (a) Loans are provided to the Fund's borrowers at interest rates which are lower than the Province's average cost of borrowings with similar repayment terms. This difference in interest rates constituted a form of financial assistance provided to the borrowers. To reflect the value of the financial assistance provided, the recorded amount of loans on the issue date is reduced by a discount to their estimated market value.

Long-term and revolving fund loans bear interest at rates of 3.5% or 7% and have fixed repayment schedules of up to 25 years. Capital rebuild loans are interest free and have fixed repayment schedules of 25 years.

Note 5 Short-Term Debt

| | <u>1993</u> | | <u>1992</u> | |
|---|----------------------|-----------------------|----------------------|-----------------------|
| | <u>Par Value</u> | <u>Book Value</u> | <u>Par Value</u> | <u>Book Value</u> |
| Short-term promissory notes issued by: | | | | |
| Alberta Provincial Corporation | | | | |
| Loan Fund | <u>\$ 25,565,000</u> | <u>\$ 25,321,908</u> | <u>\$202,600,000</u> | <u>\$198,970,669</u> |

Note 6 Investment Income

Interest earned on deposits of the Crop Reinsurance Fund of Alberta, the Livestock Identification and Brand Inspection Fund, the Long-Term Disability Benefit Fund - Management, Opted Out and Excluded, the Registrar's Assurance Fund, the Rural Electrification Revolving Fund, the Stray Animals Act Fund and the Utility Companies Income Tax Rebates Fund is credited directly to the General Revenue Fund and is not reflected in this summary of financial information.

Note 7 Accrued Disability and Pension Benefits

At March 31, 1993, the total estimated liability for accrued disability benefits under the Long-Term Disability Income Continuance Plan Regulation exceeded the fund equities of the Long-Term Disability Benefit Fund - Bargaining Unit and the Long-Term Disability Benefit Fund - Management, Opted Out and Excluded. The Regulations provide that the Government is liable to pay all benefits not paid by the Funds.

An actuarial valuation of the Provincial Judges and Masters in Chambers Pension Plan was carried out in April 1993. Based on that actuarial valuation, the Plan had a residual surplus of approximately \$375,000 at March 31, 1992.

Note 8 Administration Costs

Accommodation and certain administrative costs, including salaries and wages, have not been included in the Funds' expenditure. These costs are recorded by the General Revenue Fund or Provincial corporations that administer the Funds.

Note 9 Commitments and Contingent Liabilities

At March 31, 1993, the Rural Electrification Revolving Fund had commitments totalling \$217,233 (1992 \$207,672) in respect of loans approved but not disbursed. The Forest Development Research Trust Fund and the Alberta Planning Fund had grant commitments totalling \$65,000 (1992 \$270,000).

At March 31, 1993, unsettled claims amounting to approximately \$181,979,000 (1992 \$202,661,000) had been made against the Motor Vehicle Accident Claims Fund for personal and property damages under the Motor Vehicle Accident Claims Act. Based on past experience with regard to similar claims, it is expected that the final cost of these claims will total approximately \$8,807,000 (1992 \$8,956,000). The cost of these claims is charged to operations in the fiscal year that the legal settlement takes place.

At March 31, 1993, the Province was named as defendant in various legal actions. The resulting loss, if any, from these claims and other potential claims payable by the Registrar's Assurance Fund, the Alberta Risk Management Fund and the Long-Term Disability Benefit Fund - Management, Opted Out and Excluded cannot be determined.

Note 10 Comparative Figures

Accounts receivable and fund equities of the Motion Picture Development Fund as at March 31, 1992 have been adjusted by \$282,300 to account for a change in accounting policy by the Alberta Motion Picture Development Corporation. The Corporation now records all advances to producers as expenditures and recoveries from producers as revenue. The excess of expenditures over revenue is charged to the Fund by reducing the amount payable to the Fund.

The 1992 figures have been restated where necessary to conform to 1993 presentation.

Note 11 Approval of Summary of Financial Information

This summary of financial information was approved by management.



SECTION 6

1992-93

PUBLIC ACCOUNTS

ALPHABETICAL INDEX OF FUNDS

ALPHABETICAL INDEX OF FUNDS

| | Page |
|--|------|
| Alberta Capital Fund | 4.18 |
| Alberta Heritage Foundation for Medical Research Endowment Fund | 4.27 |
| Alberta Heritage Savings Trust Fund | 4.32 |
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| Alberta Planning Fund | 5.14 |
| Alberta Provincial Corporation Loan Fund | 5.14 |
| Alberta Risk Management Fund | 5.14 |
| ARCA Investments Inc. | 4.49 |
| Crop Reinsurance Fund of Alberta | 5.14 |
| Culture and Multiculturalism Revolving Fund | 3.3 |
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| Horned Cattle Purchases Act Trust Account, The | 5.14 |
| Irrigation District Rehabilitation Endowment Fund | 5.14 |
| Land Purchase Fund | 3.43 |
| Livestock Identification and Brand Inspection Fund | 5.14 |
| Livestock Patrons' Assurance Fund | 5.14 |
| Long-Term Disability Benefit Fund - Bargaining Unit | 5.14 |
| Long-Term Disability Benefit Fund - Management, Opted Out and Excluded | 5.14 |
| Lottery Fund | 4.12 |
| Motion Picture Development Fund | 5.14 |
| Motor Vehicle Accident Claims Fund | 5.14 |
| Orion Properties Ltd. | 4.2 |
| Pension Fund | 4.57 |
| Pension Plan Administration Fund | 3.47 |
| Personal Property Security Assurance Fund | 5.14 |
| Personnel Administration Office Revolving Fund | 3.26 |
| Provincial Judges and Masters in Chambers Pension Fund | 5.14 |
| Public Works, Supply and Services Revolving Fund | 3.29 |
| Registrar's Assurance Fund | 5.14 |
| RT Pension Properties Ltd. | 4.2 |
| RT 7th Pension Properties Ltd. | 4.2 |
| Rural Electrification Revolving Fund | 5.14 |
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ALPHABETICAL INDEX OF FUNDS

| | |
|---|------|
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